

**CYD-BWYLLGOR ERW
29 EBRILL 2022**

**YMHOLIADAU ARCHWILIO I'R RHEINY SY'N GYFRIFOL AM
LYWODRAETHU A RHEOLI**

DIBEN:

Darparu ar gyfer Cyd-bwyllgor ERW yr ymateb i Archwilio Cymru mewn perthynas â'r 'ymholiadau Archwilio i'r rheiny sy'n gyfrifol am lywodraethu a rheoli' ar gyfer 2020-21

ARGYMHELLION/PENDERFYNIADAU ALLWEDDOL SY'N OFYNNOL:

- **Ystyried a chymeradwyo'r ymateb i Archwilio Cymru ar gyfer 2020-21**

RHESYMAU: Cael cymeradwyaeth Cyd-bwyllgor ERW

Awdur yr Adroddiad: Jon Haswell	Swydd: Swyddog Adran 151 ERW	Rhif Ffôn: 01437 775836 e-bost: haswellj@pembrokeshire.gov.uk
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**EXECUTIVE SUMMARY
ERW JOINT COMMITTEE
29 APRIL 2022**

**AUDIT ENQUIRIES TO THOSE CHARGED WITH GOVERNANCE
AND MANAGEMENT**

BRIEF SUMMARY OF PURPOSE OF REPORT

Audit Wales are required to conduct their financial audit in accordance with the requirements set out in International Standards on Auditing (ISAs). As part of the ISA requirements, on an annual basis, Audit Wales formally seek our documented consideration and understanding on a number of the governance areas that impact on their audit of our financial statements.

These considerations are relevant to both ERW's senior management, and 'those charged with governance' which for the purpose of the audit of the financial statements is deemed to be the ERW Joint Committee.

In seeking this assurance, Audit Wales issue an annual letter with a series of questions for completion by those charged with governance and management.

The attached response for 2020-21 has been compiled by the ERW Head of Internal Audit and ERW S151 Officer with input from relevant officers.

DETAILED REPORT ATTACHED?

Yes

IMPLICATIONS

Policy, Crime & Disorder and Equalities	Legal	Finance	Risk Management Issues	Staffing Implications
NONE	YES	YES	YES	NONE
1. Legal As outlined in the response to Audit Wales.				
2. Finance As outlined in the response to Audit Wales.				
3. Risk Management As outlined in the response to Audit Wales.				

CONSULTATIONS

N/A

**Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:
THERE ARE NONE**