

**CYD-BWYLLGOR ERW
17 MAI 2023**

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

Y PWRPAS:

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 2021-22'.

**YR ARGYMHELLION / PENDERFYNIADAU ALLWEDDOL SYDD EU
HANGEN:**

Ystyried a chymeradwyo'r ymateb i Archwilio Cymru ar gyfer 2021-22.

Y RHESYMAU:

Cael cymeradwyaeth Cyd-bwyllgor ERW.

Awdur yr Adroddiad:

Jon Haswell

Swydd:

Swyddog Adran 151 ERW

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E: bost:

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**EXECUTIVE SUMMARY
ERW JOINT COMMITTEE
17 MAI 2023**

**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 2021-22 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
<p>1. Legal</p> <p>As outlined in the response to Audit Wales.</p>				
<p>2. Finance</p> <p>As outlined in the response to Audit Wales.</p>				
<p>3. Risk Management</p> <p>As outlined in the response to Audit Wales.</p>				

CONSULTATIONS

None.

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