

PWYLLGOR CRONFA BENSIWN DYFED
DYDDIAD 26/06/2023

Cynllun Archwilio Manwl 2023 I ddarparu'r Cynllun Archwilio Manwl 2023 i'r Bwyllgor Cronfa Bensiwn Dyfed		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: Y Pwyllgor i gymeradwyo'r Cynllun Archwilio Manwl 2023.		
Y Rhesymau: I ddarparu'r Cynllun Archwilio Manwl 2023 i'r Bwyllgor Cronfa Bensiwn Dyfed.		
Angen i'r Cabinet wneud penderfyniad Amherthnasol Angen i'r Cyngor wneud penderfyniad Amherthnasol		
YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:- Amherthnasol		
Y Gyfarwyddiaeth: Gwasanaethau Corfforaethol Enw'r Cyfarwyddwr: Chris Moore Awdur yr Adroddiad: Chris Moore	Swyddi: Cyfarwyddwr Gwasanaethau Corfforaethol, Cyngor Sir Gâr	Rhifau ffôn: 01267 224120 Cyfeiriadau E-bost: CMoore@sirgar.gov.uk

EXECUTIVE SUMMARY
DYFED PENSION FUND COMMITTEE
DATE 26/06/2023

Detailed Audit Plan 2023

Audit Wales (AW) to present the Detailed Audit Plan to the Dyfed Pension Fund Committee. The Detailed Audit Plan specifies the statutory responsibilities of the external auditor and fulfils the obligations under the Code of Audit Practice. It sets out the work the team intends undertaking to address the audit risks identified and other key areas of focus during 2023. It also sets out the estimated audit fee, details of the audit team and key dates for delivering the audit team's activities and planned outputs.

AW are required to certify whether Dyfed Pension Fund's financial statements are 'true and fair'. The audit work responds to the assessment of risks which allows them to develop an audit approach which focuses on addressing specific risks whilst providing assurance for the Dyfed Pension Fund financial statements as a whole. The aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which such misstatements are judged to be material is set out later in this plan. AW will also report by exception on a number of matters which are set out in more detail in our Statement of Responsibilities.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: **C Moore**

Director of Corporate Services

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: C Moore

Director of Corporate Services

1. Scrutiny Committee request for pre-determination

N/A

2. Local Member(s)

N/A

3. Community / Town Council

N/A

4. Relevant Partners

N/A

5. Staff Side Representatives and other Organisations

N/A

**CABINET MEMBER PORTFOLIO
HOLDER(S) AWARE/CONSULTED**

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

Title of Document	File Ref No.	Locations that the papers are available for public inspection