

**PWYLLGOR LLYWODRAETHU AC ARCHWILIO
14 GORFFENAF 2023**

**CRONFA BENSIWN DYFED
CYNLLUN ARCHWILIO MANWL 2023**

Pwrpas:-

I ddarparu Cynllun Archwilio Manwl Cronfa Bensiwn Dyfed 2023 i'r Pwyllgor Llywodraethu ac Archwilio

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I gymeradwyo Cynllun Archwilio Manwl Archwilio Archwilio Cymru ar gyfer Cronfa Bensiwn Dyfed ar gyfer 2023.

Y Rhesymau:

Yr Archwilydd Cyffredinol yw archwilydd Cronfa Bensiwn Dyfed ac mae'r cynllun hwn yn manylu ar y gwaith sydd i'w wneud i gyflawni ei gyfrifoldebau statudol o dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004.

Ymgynghorwyd â'r pwyllgor craffu perthnasol AMHERTHNASOL

Angen i'r Cabinet wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:-

Cyng. Alun Lenny

Y Gyfarwyddiaeth:
Gwasanaethau
Corfforaethol

Enw'r Gyfarwyddwr:
Chris Moore

Awdur yr Adroddiad:
Archwiliad Cymru

Swydd:

Cyfarwyddwr
Gwasanaethau
Corfforaethol, Cyngor
Sir Gâr

Rhif ffôn: 01267 224120

Cyfeiriad E-bost:
CMoore@sirgar.gov.uk

**EXECUTIVE SUMMARY
GOVERNANCE & AUDIT COMMITTEE
14 JULY 2023**

**DYFED PENSION FUND
DETAILED AUDIT PLAN 2023**

Audit Wales (AW) to present the Detailed Audit Plan for the Dyfed Pension Fund. The 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 for the 2022/23 financial year 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

NA

2. Local Member(s)

NA

3. Community / Town Council

NA

4. Relevant Partners

NA

5. Staff Side Representatives and other Organisations

NA

**CABINET MEMBER PORTFOLIO
HOLDER AWARE/CONSULTED**

Yes

**Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:**

THERE ARE NONE