

PWYLLGOR LLYWODRAETHU AC ARCHWILIO
27^{AIN} HYDREF 2023

DATGANIAD CYFRIFON 2022/23

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

Cymeradwyo'r Datganiad Cyfrifon 2022/23 Cyngor Sir Caerfyrddin ar ôl yr archwiliad.

Y Rhesymau:

Mae angen i'r Cyngor gymeradwyo Cyfrifon 2022/23 erbyn 31^{ain} Gorffennaf 2023 i gydymffurfio â Rheolau Cyfrifon ac Archwilio (Cymru) 2014 (fel y'u diwygiwyd yn 2018).

Oherwydd cyflwyno'r safon archwilio ddiwygiedig (ISA 315 (DU)) a'r oedi wrth gwblhau rhai cyfrifon 2021/22, mae'r dyddiad cau statudol ar gyfer cwblhau cyfrifon archwiliedig 2022/23 wedi'i ymestyn i 30^{ain} Tachwedd 2023.

Mae gan y Pwyllgor Llywodraethu ac Archwilio bwer dirprwyedig i gymeradwyo'r Cyfrifon yn unol a'r Mesuriad Llywodraeth Leol.

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 (Adnoddau)

Y Gyfarwyddiaeth:
Gwasanaethau Corfforaethol

Swydd:

Rhif ffôn: 01267 224120

Awdur yr Adroddiad:
Chris Moore

Cyfarwyddwr y Gwasanaethau
Corfforaethol

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

**EXECUTIVE SUMMARY
GOVERNANCE & AUDIT COMMITTEE
27TH OCTOBER 2023**

STATEMENT OF ACCOUNTS 2022/23

In line with the Accounts and Audit (Wales) Regulations 2014 (as amended 2018), the Statement of Accounts is now presented to Audit Committee for approval.

As noted in the agenda item (Audit Wales report) amendments have been made to the accounts, including clarification in some disclosure notes.

For the Council Fund, there has been no change to the balance on the General Fund reserve and similarly no change to the Housing Revenue Account balance at year end.

However, audit testing did identify capital expenditure of £1.058m paid in April 2023 that related to 2022/23. This has resulted in an adjustment to capital expenditure and a corresponding reduction in Earmarked Council Fund reserves.

All changes agreed with Audit Wales have been reflected in the Statement of Accounts presented for approval.

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: **Chris Moore**

Director of Corporate Services

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

2. Legal

Compliance with the Accounts and Audit (Wales) Regulations 2014 (as amended 2018).

3. Finance:

Overall the Authority's Council Fund net expenditure for the year was below the original budget, resulting in a transfer of £1.288m to balances on the Council Fund and a transfer of £4.897m from the Housing Revenue Account balance.

At the balance sheet date, the Council Fund General Balances stood at £14.756m, the Housing Revenue Account £16.998m and the balances held by schools under LMS £11.124m.

CONSULTATIONS

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

Signed: Chris Moore

Director of Corporate Services

1. Scrutiny Committee request for pre-determination

YES/NO/N/A – Delete as appropriate

If yes include the following information: -

Scrutiny Committee

Date the report was considered:

Scrutiny Committee Outcome/Recommendations:

2. Local Member(s): Not applicable

3. Community / Town Council: Not applicable

4. Relevant Partners: Not applicable

5. Staff Side Representatives and other Organisations: Not applicable

**CABINET MEMBER PORTFOLIO
HOLDER(S) AWARE/CONSULTED**
NO

Include any observations here

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Accounts and Audit (Wales) Regulations 2014 (as amended 2018)		Corporate Services Department, County Hall, Carmarthen
Code of Practice on Local Authority Accounting 2022/23		Corporate Services Department, County Hall, Carmarthen