

**PWYLLGOR LLYWODRAETHU AC ARCHWILIO**  
**27<sup>AIN</sup> HYDREF 2023**

**YMHOLIADAU ARCHWILIO AR GYFER Y RHEINY SY'N GYFRIFOL  
AM LYWODRAETHU A RHEOLAETH**

**Yr argymhellion / penderfyniadau allweddol sydd eu hangen:**

Cymeradwyo'r ymatebion i'r ceisiadau a gyflwynwyd i'r rheolwyr ac i'r Pwyllgor Llywodraethu ac Archwilio fel y nodwyd yn yr adroddiad.

**Y Rhesymau:**

Rhoi sicrwydd i Archwilio Cymru ynghylch nifer o feysydd llywodraethu sy'n effeithio ar yr archwiliad o'r datganiadau ariannol.

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

Enw Cyfarwyddwr y  
Gwasanaeth:  
Chris Moore

Awdur yr Adroddiad  
Chris Moore

Swydd:

Cyfarwyddwr y Gwasanaethau  
Corfforaethol

Rhif ffôn: 01267 224120

Cyfeiriadau E-bost:

CMoore@sirgar.gov.uk

**EXECUTIVE SUMMARY  
GOVERNANCE & AUDIT COMMITTEE  
27<sup>TH</sup> OCTOBER 2023**

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

Audit Wales is responsible for obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. It also sets out the respective responsibilities of auditors, management and those charged with governance. They are required to formally seek the Authority's documented consideration and understanding on a number of governance areas that impact on the audit of the financial statements. These considerations are relevant to both the Council's management and 'those charged with governance' (the Governance & Audit Committee).

The areas of governance on which they are seeking views:

1. Matters in relation to fraud.
2. Matters in relation to laws and regulations.
3. Matters in relation to related parties.

The information provided informs their understanding of the Council and its business processes and supports their work in providing an audit opinion on the 2022/23 financial statements.

**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 Managemen t Issues	Staffing Implications	Physical Assets
<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>

## 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**

<b>1. Scrutiny Committee request for pre-determination</b>	N/A
<b>If yes include the following information: -</b>	
<b>Scrutiny Committee</b>	
<b>Date the report was considered:</b>	
<b>Scrutiny Committee Outcome/Recommendations:</b>	

**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**  
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
2022/23 accounts closure working papers		County Hall, Carmarthen
Corporate and HR Policies		