

PWYLLGOR LLYWODRAETHU AC ARCHWILIO

12 GORFFENNAF 2024

CRONFA BENSIWN DYFED CYNLLUN ARCHWILIO 2024

Pwrpas:-

Darparu Cynllun Archwilio Cronfa Bensiwn Dyfed 2024 i'r Pwyllgor Llywodraethu ac Archwilio.

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

Derbyn Cynllun Archwilio 2024 gan Archwilio Cymru ar gyfer Cronfa Bensiwn Dyfed.

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.

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:-

AMHERTHNASOL

Y Gyfarwyddiaeth:

Gwasanaethau

Corfforaethol

Enw'r Gyfarwyddwr:

Chris Moore

Awdur yr Adroddiad:

Archwilio Cymru

Swydd:

Cyfarwyddwr

Gwasanaethau

Corfforaethol, Cyngor

Sir Gâr

Rhif ffôn: 01267 224120

Cyfeiriad E-bost:

CMoore@sirgar.gov.uk

EXECUTIVE SUMMARY

GOVERNANCE & AUDIT COMMITTEE

12 JULY 2024

DYFED PENSION FUND AUDIT PLAN 2024

Audit Wales (AW) to present the 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 2024. 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 2023/24 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 in the plan.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

The report is an Audit Wales Report and any implications are detailed within the report.