

PWYLLGOR LLYWODRAETHU AC ARCHWILIO
27^{AIN} MEDI 2024

**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

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 2023/24 financial statements.

DETAILED REPORT ATTACHED?	YES
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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	Biodiversity & Climate Change
NONE	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

If yes include the following information: -

Scrutiny Committee

Date the report was considered:

Scrutiny Committee Outcome/Recommendations:

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
2023/24 accounts closure working papers		County Hall, Carmarthen
Corporate and HR Policies		