CYFARFOD:	**PWYLLGOR ARCHWILIO**
DYDDIAD:	**29 Mehefin 2009**
TEITL:	**DATGANIAD O GYFRIFON 2008/09**
PWRPAS / ARGYMHELLIAD:	**Cymeradwyo'r Datganiad o Gyfrifon statudol cyn 30 Mehefin**
AWDUR:	**Dafydd L Edwards, Pennaeth Cyllid**
ARWEINYDD PORTFFOLIO:	**Cynghorydd Dylan Edwards**

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1. CYFLWYNIAD

1.1 Mae'r adroddiad hwn yn cyflwyno'r Datganiad o Gyfrifon statudol ar gyfer blwyddyn ariannol 2008/09, sy'n rhoi manylion am weithgareddau ariannol y Cyngor yn ystod y flwyddyn ddaru ddiweddu ar 31 Mawrth 2009.

1.2 Y Datganiad o Gyfrifon drafft ar ei ffurf safonol yw'r ddogfen dilynol, tua 80 tudalen o hyd, ac mae'r Datganiad Llywodraethu Blynyddol wedi'i gynnwys o fewn y Datganiad o Gyfrifon.

1.3 Nid yw'r cyfrifon drafft a gyflwynir yma wedi'u harchwilio eto, felly efallai bydd angen rhai newidiadau iddynt cyn cyflwynir fersiwn terfynol i gyfarfod 28 Medi 2009 o'r Pwyllgor Archwilio.

1.4 Mae ffurf a chynnwys sylfaenol y Datganiadau yma wedi'i orfodi o dan reoliad 7 o Reoliadau Cyfrifon ac Archwilio (Cymru) 2005, yn ogystal â rheoliadau a safonau eraill. Gan fod y rheoliadau yn mynnu datganiadau ar ffurf safonol, mae cymariaethau gyda chyfrifon cyrff eraill wedi'u hwyluso, ond erbyn hyn mae'r datganiadau yn dechnegol gymhleth ac yn fwy anodd i'w ddeall.

1.5 Cyflwynwyd adroddiadau syml a chryno ynglŷn â chyfrifon 2008/09 i'r Pwyllgor Craffu Adnoddau a Chorfforaethol a gyfarfu ar 2 Mehefin 2009 ac i gyfarfod 9 Mehefin 2009 o Fwrdd y Cyngor. Roedd yr adroddiadau hynny yn fwy defnyddiol i bwrpasau mewnol / rheoli, tra mae'r Datganiad o Gyfrifon yn fwy priodol ar gyfer pwrpasau allanol / llywodraethu.

1.6 Y Pwyllgor Archwilio yw'r "rhai sy'n gyfrifol am lywodraethu" ar ran y Cyngor.

2. GWEITHREDIAD ANGENRHEIDIOL

2.1 Mae'r Cyngor llawn wedi dirprwyo'r hawl, o dan Gynllun Dirprwyo'r Cyngor, i'r Pwyllgor Archwilio gymeradwyo'r Datganiad o Gyfrifon y Cyngor (yn amodol ar archwiliad).

2.2 Mae rheoliad 9(3)(a) o Reoliadau Cyfrifon ac Archwilio (Cymru) 2005 yn mynnu bod pwyllgor priodol yn cymeradwyo'r Datganiad o Gyfrifon 2008/09 drwy benderfyniad ffurfiol cyn 30 Mehefin 2009.

2.3 Yn dilyn cymeradwyaeth y Pwyllgor Archwilio ar 29 Mehefin 2009, mae rheoliad 9(3)(b) yn mynnu bod Cadeirydd y pwyllgor yn llofnodi a dyddio'r Datganiad o'r Cyfrifon.

3. CAMAU DILYNOL

3.1 Yn ddarostyngedig i gymeradwyaeth y Pwyllgor Archwilio, bydd y Datganiad o Gyfrifon 2008/09, ynghyd â phob datganiad ariannol perthnasol arall, yn destun y broses archwilio blynyddol gan Swyddfa Archwilio Cymru.

3.2 Yn unol â rheoliadau 13 a 15 o Reoliadau Cyfrifon ac Archwilio (Cymru) 2005, bydd y Cyngor hefyd yn hysbysu'r cyhoedd, drwy'r wasg leol, bod y cyfrifon ar gael i'w harolygu am gyfnod o 20 diwrnod. Yn ystod y broses archwilio, bydd gan etholwyr llywodraeth leol gyfle i holi'r archwiliwr allanol ynghylch cyfrifon y Cyngor.

3.3 Fel nodwyd ym mharagraff 1.3 (uchod), cyflwynir y fersiwn terfynol (wedi'i archwilio) o Ddatganiad o Gyfrifon y Cyngor i gyfarfod 28 Medi 2009 o'r Pwyllgor Archwilio, ynghyd ag adroddiad yr Archwilydd sydd wedi'i benodi gan Swyddfa Archwilio Cymru.

3.4 Bwriad y Gwasanaeth Cyllid yw dosbarthu copïau o'r Datganiad i holl aelodau etholedig a phrif swyddogion y Cyngor, yn ogystal ag eraill sydd â diddordeb.

4. ARGYMHELLION

4.1 Gofynnir i'r Pwyllgor Archwilio gymeradwyo Datganiad o Gyfrifon y Cyngor (yn amodol ar archwiliad) 2008/09.

4.2 Yn dilyn cymeradwyaeth y Pwyllgor, gofynnir i Gadeirydd y Pwyllgor Archwilio lofnodi a dyddio Datganiad o Gyfrifon y Cyngor.

MEETING:	**AUDIT COMMITTEE**
DATE:	**29 June 2009**
TITLE:	**STATEMENT OF ACCOUNTS 2008/09**
PURPOSE / RECOMMENDATION:	**Approve the statutory Statement of Accounts before 30 June**
AUTHOR:	**Dafydd L Edwards, Head of Finance**
PORTFOLIO LEADER:	**Councillor Dylan Edwards**

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1. INTRODUCTION

1.1 This report introduces the statutory Statement of Accounts for the 2008/09 financial year, which provides details of the Council's financial activities during the year which ended on 31 March 2009.

1.2 The following document is the draft Statement of Accounts in it's statutory format, approximately 80 pages long, and the Annual Governance Statement is included within the Statement of Accounts.

1.3 The draft accounts presented here have yet to be audited, so it is possible that some changes may be necessary before a final version is submitted to the 28 September 2009 meeting of the Audit Committee.

1.4 The basic form and content of these Statements is prescribed under regulation 7 of the Accounts and Audit (Wales) Regulations 2005, as well as other national regulations and standards. As the regulations require statements in a standard format, comparisons with other bodies' accounts are facilitated, but the statements have now become technically complex and difficult to understand.

1.5 Simple summary reports regarding the 2008/09 accounts were presented to the Resources & Corporate Scrutiny Committee of 2 June 2009 and the Council Board meeting of 9 June 2009. Those reports were more useful for internal / management purposes, while the Statement of Accounts is more suited for external / governance purposes.

1.6 The Audit Committee are "those charged with governance" on behalf of the Council.

2. ACTION REQUIRED

2.1 The full Council have delegated the power, under the Council's Delegation Scheme, for the Audit Committee to approve the Council's Statement of Accounts (subject to audit).

2.2 Regulation 9(3)(a) of the Accounts and Audit (Wales) Regulations 2005 require a formal resolution of an appropriate committee to approve the 2008/09 Statement of Accounts before 30 June 2009.

2.3 Following approval by the Audit Committee on 29 June 2009, regulation 9(3)(b) requires the committee Chairman to sign and date the Statement of Accounts.

3. SUBSEQUENT STEPS

3.1 Subject to the approval of the Audit Committee, the Statement of Accounts for 2008/09, with all other relevant financial statements, will be the subject of the annual audit process by the Wales Audit Office.

3.2 In accordance with regulations 13 and 15 of the Accounts and Audit (Wales) Regulations 2005, the Council will also notify the public, via the local press, that the accounts are available for inspection for a 20 working day period. During the audit process, local government electors also have the opportunity to question the external auditor about the Council's accounts.

3.3 As noted in paragraph 1.3 (above), the final (audited) version of the Council's Statement of Accounts will be submitted to the 28 September 2009 meeting of the Audit Committee, along with the report of the Auditor appointed by the Wales Audit Office.

3.4 It is the Finance Service's intention to distribute copies of the Statement to all elected members and all chief officers of the Council, as well as other interested parties.

4. RECOMMENDATIONS

4.1 The Audit Committee is asked to approve the Council's Statement of Accounts (subject to audit) 2008/09.

4.2 Further to the Committee's approval, the Chairman of the Audit Committee is asked to sign and date the Council's Statement of Accounts.