



Gwasanaeth Democratiaeth
Democracy Service
Swyddfa'r Cyngor
CAERNARFON
Gwynedd
LL55 1SH

Cyfarfod / Meeting

PWYLLGOR ARCHWILIO
AUDIT COMMITTEE

Dyddiad ac Amser / Date and Time

10.00am DYDD LLUN, 28 MEDI 2009
10.00am MONDAY, 28 SEPTEMBER 2009

Lleoliad / Location

GLYDER FAWR,
SWYDDFEYDD Y CYNGOR, PENRALLT,
CAERNARFON

Pwynt Cyswllt / Contact Point

GWYN PARRY WILLIAMS

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Dosbarthwyd/Distributed: 21-09-09

**PWYLLGOR ARCHWILIO
AUDIT COMMITTEE**

AELODAETH/MEMBERSHIP (15)

Plaid Cymru (7)

Y Cynghorwyr/Councillors

Edward Dogan
Selwyn Griffiths
Ioan Thomas

Huw Edwards
Charles W Jones

Margaret Griffith
R. L. Jones

Annibynnol/Independent (4)

Y Cynghorwyr/Councillors

Tom Ellis
Gwilym Williams

John P. Roberts

Eryl Jones- Williams

Llais Gwynedd (3)

Y Cynghorwyr/Councillors

Dafydd Ll. Hughes

Aeron Jones

Gethin G. Williams

Llafur/Labour (1)

Y Cynghorydd/Councillor

Brian Jones

Aelodau Ex-officio/Ex-officio Members

Cadeirydd ac Is-gadeirydd y Cyngor /Chairman and Vice-chairman of the Council

RHAGLEN

1. YMDDIHEURIADAU

Derbyn unrhyw ymddiheuriadau am absenoldeb.

2. DATGAN BUDDIANT PERSONOL

Derbyn unrhyw ddatganiad o fuddiant personol

3. MATERION BRYD

Ystyried unrhyw fater arall sydd yn teilyngu sylw brys ym marn y Cadeirydd.

4. COFNODION

Bydd y Cadeirydd yn cynnig y dylid llofnodi cofnodion cyfarfod diwethaf o'r pwyllgor hwn, a gynhaliwyd ar 29 Mehefin 2009, fel rhai cywir.

(copi yma- papur **gwyn**)

5. CYFRIFON TERFYNOL 2008/09

Cyflwyno'r datganiadau ariannol statudol ar gyfer 2008/09.

i) Cyflwyno'r datganiadau ariannol statudol diwygiedig gan y Pennaeth Cyllid am gymeradwyaeth y Pwyllgor (copi yma – papur **aur**)

ii) Cyflwyno adroddiad ffurfiol "ISA 260"- "Adroddiad i'r rhai sy'n gyfrifol am lywodraethu" gan Swyddfa Archwilio Cymru ar Ddatganiadau Cyfrifon 2008/09 Cyngor Gwynedd (yn unol â threfn archwilio blynyddol newydd "ISA 260")

(copi yma – papur **llwyd**)

iii) Cyflwyno adroddiad ffurfiol "ISA 260"- "Adroddiad i'r rhai sy'n gyfrifol am lywodraethu" gan Swyddfa Archwilio Cymru ar Ddatganiadau Cyfrifon 2008/09 y Gronfa Bensiwn (yn unol â threfn archwilio blynyddol newydd "ISA 260")

(copi yma – papur **melyn**)

iv) Cyflwyno llythyrau'r Pennaeth Cyllid (atodiadau i'r adroddiadau "ISA 260" uchod) yn cynnwys "gosodiadau ynglyn â datganiadau ariannol 2008/09" am gymeradwyaeth y Pwyllgor, ac (yn amodol ar gymeradwyaeth y Pwyllgor) i'w ardystio gan y Pennaeth Cyllid a Chadeirydd y Pwyllgor Archwilio a'i gyflwyno i'r Archwiliwr Penodedig ar derfyn yr eitem.

6. CYNNYRCH YR ADAIN ARCHWILIO MEWNOL

Cyflwyno adroddiad yr Uwch Reolwr Archwilio a Risg yn amlinellu gwaith yr Adain Archwilio Mewnol am y cyfnod rhwng 1 Mehefin a 31 Awst 2009
(copi yma – papur **pinc**)

7. CYNLLUN ARCHWILIO MEWNOL 2009/10

Cyflwyno adroddiad yr Uwch Reolwr Archwilio a Risg ar y cynnydd ar Gynllun Archwilio Mewnol 2009/10 (copi yma – papur **glas**)

8. RHEOLAETH TRYSORLYS 2008/09

Cyflwyno adroddiad y Pennaeth Cyllid (copi yma – papur **lelog**)

AGENDA

1. APOLOGIES

To receive apologies for absence.

2. DECLARATION OF PERSONAL INTEREST

To receive any declaration of personal interest.

3. URGENT BUSINESS

To note any items that are a matter of urgency in the view of the Chairman for consideration.

4. MINUTES

The Chairman shall propose that the minutes of the last meeting of this committee, held on 29 June 2009, be signed as a true record,
(copy herewith - **white** paper)

5. FINAL ACCOUNTS 2008/09

To submit the statutory financial statement for 2008/09.

i) To submit the revised statutory financial statements by the Head of Finance for the Committee's approval (copy herewith – **gold** paper)

ii) To submit the formal "ISA 260 report" – "Report to those charged with governance" by the Wales Audit Office on the 2008/09 Gwynedd Council Statement of Accounts (in accordance with the new annual "ISA 260" arrangements)
(copy herewith – **grey** paper)

iii) To submit the formal "ISA 260 report" – "Report to those charged with governance" by the Wales Audit Office on the 2008/09 Pension Fund Statement of Accounts (in accordance with the new annual "ISA 260" arrangements)
(copy herewith – **yellow** paper)

iv) To submit, for approval by the Committee, the Head of Finance's letters (appendices to the "ISA 260" reports above) which includes "representations regarding the 2008/09 financial statements" and (subject to the Committee's approval) to be endorsed by the Head of Finance and Chairman of the Audit Committee, and presented to the Appointed Auditor at the end of the item.

6. OUTPUT OF THE INTERNAL AUDIT SECTION

To submit the report of the Senior Audit and Risk Manager outlining the work of the Internal Audit Section for the period between 1 June and 31 August 2009 (copy herewith – **pink** paper)

7. INTERNAL AUDIT PLAN 2009/10

To submit the report of the Senior Audit & Risk Manager on the progress against the 2009/10 Audit Plan (copy herewith – **blue** paper)

8. TREASURY MANAGEMENT 2008/09

To submit the report of the Head of Finance (copy herewith – **lilac** paper)