



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

Cyfarfod / Meeting

**PWYLLGOR ARCHWILIO
AUDIT COMMITTEE**

Dyddiad ac Amser / Date and Time

10.30am DYDD LLUN, 27 MEDI 2010

10.30am MONDAY, 27 SEPTEMBER 2010

(*Nodwch amser cychwyn y cyfarfod ogydd/*Please note meeting start time)

Lleoliad / Location

**GLYDER FAWR,
SWYDDFEYDD Y CYNGOR, PENRALLT,
CAERNARFON**

Pwynt Cyswllt / Contact Point

GWYN PARRY WILLIAMS

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Dosbarthwyd/Distributed: 20-09-10

**PWYLLGOR ARCHWILIO
AUDIT COMMITTEE**

AELODAETH/MEMBERSHIP (15)

Plaid Cymru (8)

Y Cynghorwyr/Councillors

Edward Dogan
Selwyn Griffiths
Ioan Thomas

Huw Edwards
Charles W Jones
Evie M. Jones

Margaret Griffith
R. L. Jones

Annibynnol/Independent (4)

Y Cynghorwyr/Councillors

Tom Ellis
Gwilym Williams

John P. Roberts Dewi Owen

Llais Gwynedd (3)

Y Cynghorwyr/Councillors

Aeron Jones

Richard Ll. Jones

Gethin G. Williams

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 8 Gorffennaf 2010, fel rhai cywir.
(copi yma- papur **gwyn**)

5. CYNNYRCH YR ADAIN ARCHWILIO MEWNOL

a) Adroddiad i'w ystyried ar gais y Cadeirydd – Gorchmynion Ffyrdd

Cyflwyno adroddiad yr Uwch Reolwr Archwilio a Risg
(copi yma – papur **lwyd**)

(b) Cyflwyno adroddiad yr Uwch Reolwr Archwilio a Risg yn amlinellu gwaith yr Adain Archwilio Mewnol am y cyfnod rhwng 1 Mehefin a 31 Awst 2010
(copi yma – papur **pinc**)

6. CYNLLUN ARCHWILIO MEWNOL 2010/11

Cyflwyno adroddiad yr Uwch Reolwr Archwilio a Risg ar y cynnydd ar Gynllun Archwilio Mewnol 2010/11
(copi yma – papur **glas**)

7. CYFRIFON TERFYNOL 2009/10

Cyflwyno'r datganiadau ariannol statudol ar gyfer 2009/10.

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

b) Cyflwyno adroddiad ffurfiol "ISA 260" – "Adroddiad i'r rhai sy'n gyfrifol am lywodraethu" gan Swyddfa Archwilio Cymru ar Ddatganiadau Cyfrifon 2009/10 Cyngor Gwynedd
(copi yma – papur **lwyd**)

c) Cyflwyno adroddiad ffurfiol "ISA 260" – "Adroddiad i'r rhai sy'n gyfrifol am lywodraethu" gan Swyddfa Archwilio Cymru ar Ddatganiadau Cyfrifon 2009/10 y Gronfa Bensiwn (copi yma – papur **melyn**)

ch) Cyflwyno llythyrau'r Pennaeth Cyllid (atodiadau i'r adroddiadau "ISA 260" uchod) yn cynnwys "gosodiadau ynglyn â datganiadau ariannol 2009/10" 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.

8. RHEOLAETH TRYSORLYS 2009/10

Cyflwyno, er gwybodaeth, adroddiad y Pennaeth Cyllid ar ganlyniadau gwir weithgarwch benthyg a buddsoddi'r Cyngor yn y flwyddyn ariannol hyd at 31 Mawrth 2010 (copi yma – papur **lelog**)

9. RHEOLAETH TRYSORLYS 2010/11 – ADOLYGIAD CANOL BLWYDDYN

Cyflwyno, er gwybodaeth, adroddiad y Pennaeth Cyllid, yn unol ag argymhelliad cod ymarfer newydd CIPFA, ar wir weithgarwch benthyg a buddsoddi'r Cyngor hyd yma yn y flwyddyn ariannol gyfredol (copi yma – papur **gwyn**)

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 8 July 2010, be signed as a true record,
(copy herewith - **white** paper)

5. OUTPUT OF THE INTERNAL AUDIT SECTION

a) Report to be considered on the request of the Chairman – Traffic Orders

To submit the report of the Senior Audit and Risk Manager
(copy herewith – **grey** paper)

(b) 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 2010
(copy herewith – **pink** paper)

6. INTERNAL AUDIT PLAN 2010/11

To submit the report of the Senior Audit and Risk Manager on the progress against the 2010/11 Audit Plan (copy herewith – **blue** paper)

7. FINAL ACCOUNTS 2009/10

To submit the statutory financial statement for 2009/10.

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

b) To submit the formal "ISA 260 report" – "Report to those charged with governance" by the Wales Audit Office on the 2009/10 Gwynedd Council Statement of Accounts (copy herewith – **grey** paper)

c) To submit the formal “ISA 260 report” – “Report to those charged with governance” by the Wales Audit Office on the 2009/10 Pension Fund Statement of Accounts (copy herewith – **yellow** paper)

ch) 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 2009/10 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.

8. TREASURY MANAGEMENT 2009/10

To submit, for information, the report of the Head of Finance on the results of the Council’s actual borrowing and investment during the financial year ended on 31 March 2010 (copy herewith – **lilac** paper)

9. TREASURY MANAGEMENT 2010/11 – MID-YEAR REVIEW

To submit, for information, the report of the Head of Finance, as recommended in CIPFA’s new Code of Practice, on the Council’s actual borrowing and investment during the current financial year (copy herewith – **white** paper)