



**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 IAU, 29 MEDI 2011**

**10.30am THURSDAY, 29 SEPTEMBER 2011**

Lleoliad / Location

**GLYDER FAWR,**  
**SWYDDFEYDD Y CYNGOR/COUNCIL OFFICES,**  
**PENRALLT,**  
**CAERNARFON**

Pwynt Cyswllt / Contact Point

**GWYN PARRY WILLIAMS**

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Dosbarthwyd/Distributed: 21-09-11

**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 (3)**

Y Cynghorwyr/Councillors

Tom Ellis

John P. Roberts

Dewi Owen

**Llais Gwynedd (3)**

Y Cynghorwyr/Councillors

Llinos Merks

Aeron Jones

Gethin G. Williams

**Llafur/Labour (1)**

Y Cynghorydd/Councillor

Keith Greenly-Jones

**Aelod Unigol/Individual Member (1)**

Y Cynghorydd/Councillor

Dylan Edwards

**Aelod Ex-officio/Ex-officio Member**

Cadeirydd y Cyngor /Council Chairman

## RHAGLEN

### 1. YMDDIHEURIADAU

Derbyn unrhyw ymddiheuriadau am absenoldeb.

### 2. DATGAN BUDDIANT PERSONOL

Derbyn unrhyw ddatganiad o fuddiant personol

### 3. MATERION BRYS

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 12 Gorffennaf 2011, fel rhai cywir.

(copi yma- papur **gwyn**)

### 5. CYFRIFON TERFYNOL 2010/11

Cyflwyno'r datganiadau ariannol statudol ar gyfer 2010/11.

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

b)(i) Cyflwyno adroddiad ffurfiol "ISA 260" i'r "rhai sy'n gyfrifol am lywodraethu" gan Swyddfa Archwilio Cymru ar Ddatganiadau Cyfrifon 2010/11 Cyngor Gwynedd (copi yma – papur **llwyd**)

b)(ii) Awdurdodi Cadeirydd y Pwyllgor a'r Pennaeth Cyllid i arwyddo'r "llythyr cynrychiolaeth" ar ran y Pwyllgor Archwilio, sy'n gyfrifol am lywodraethu yng nghyswllt cymeradwyo datganiadau ariannol statudol y Cyngor (copi yma fel **Atodiad 1** i adroddiad Swyddfa Archwilio Cymru sy'n (b)(i) uchod)

c)(i) Cyflwyno adroddiad ffurfiol "ISA 260" i'r "rhai sy'n gyfrifol am lywodraethu" gan Swyddfa Archwilio Cymru ar Ddatganiadau Cyfrifon 2010/11 y Gronfa Bensiwn (copi yma – papur **melyn**)

c)(ii) Awdurdodi Cadeirydd y Pwyllgor a'r Pennaeth Cyllid i arwyddo'r "llythyr cynrychiolaeth" ar ran y Pwyllgor Archwilio, sy'n gyfrifol am lywodraethu yng nghyswllt cymeradwyo datganiadau ariannol statudol y Gronfa Bensiwn (copi yma fel **Atodiad 1** i adroddiad Swyddfa Archwilio Cymru sy'n (c)(i) uchod).

**6. RHEOLAETH TRYSORLYS 2010/11**

Cyflwyno, er gwybodaeth, adroddiad y Pennaeth Cyllid ar ganlyniadau gwir weithgarwch benthyg a buddsoddi'r Cyngor yn y flwyddyn ariannol hyd at 31 Mawrth 2011 (copi yma – papur **lelog**)

**7. CYNNYRCH YR ADAIN ARCHWILIO MEWNOL**

**a) Adroddiad i'w ystyried ar gais y Cadeirydd a'r Is-gadeirydd - Gwaith Uwchraddio Pont Briwet**

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

**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 2011 (copi yma – papur **pinc**)

**8. CYNLLUN ARCHWILIO MEWNOL 2011/12**

Cyflwyno adroddiad yr Uwch Reolwr Archwilio a Risg ar y cynnydd ar Gynllun Archwilio Mewnol 2011/12 (copi yma – papur **gwyrdd**)

## 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 12 July 2011, be signed as a true record.

(copy herewith - **white** paper)

### 5. FINAL ACCOUNTS 2010/11

To submit the statutory financial statements for 2010/11.

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

b)(i) To submit the formal "ISA 260" report to "those charged with governance" by the Wales Audit Office on the 2010/11 Statement of Accounts for Gwynedd Council (copy herewith – **grey** paper)

b)(ii) To authorise the Committee Chairman and the Head of Finance to sign the "letter of representation" on behalf of the Audit Committee, which is charged with governance in relation to approving the statutory financial statements for Gwynedd Council (copy enclosed as **Appendix 1** to the Wales Audit Office report in (b)(i) above)

c)(i) To submit the formal "ISA 260" report to "those charged with governance" by the Wales Audit Office on the 2010/11 Statement of Accounts for the Pension Fund (copy herewith – **yellow** paper)

c)(ii) To authorise the Committee Chairman and the Head of Finance to sign the "letter of representation" on behalf of the Audit Committee, which is charged with governance in relation to approving the statutory financial statements for the Pension Fund (copy enclosed as **Appendix 1** to the Wales Audit Office report in (c)(i) above)

**6. TREASURY MANAGEMENT 2010/11**

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 31 March 2011 (copy herewith – **lilac** paper)

**7. OUTPUT OF THE INTERNAL AUDIT SECTION**

**a) Report to be considered on the request of the Chairman and Vice-chairman – Pont Briwet Upgrade Works**

To submit the report of the Senior Audit and Risk Manager (copy herewith – **blue** 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 2011. (copy herewith – **pink** paper)

**8. INTERNAL AUDIT PLAN 2011/12**

To submit the report of the Senior Audit and Risk Manager on the progress of the Internal Audit Plan 2011/12 (copy herewith – **green** paper)