



**Gwasanaeth Democraidd**  
**Democratic Service**  
Swyddfa'r Cyngor  
CAERNARFON  
Gwynedd  
LL55 1SH

Cyfarfod / Meeting

**PWYLLGOR ARCHWILIO**  
**AUDIT COMMITTEE**

Dyddiad ac Amser / Date and Time

**10.00am DYDD IAU, 27 MEDI 2012**

**10.00am THURSDAY, 27 SEPTEMBER 2012**

Lleoliad / Location

**SIAMBR DAFYDD ORWIG,**  
**SWYDDFEYDD Y CYNGOR/COUNCIL OFFICES,**  
**CAERNARFON**

Pwynt Cyswllt / Contact Point

**GWYN PARRY WILLIAMS**

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Dosbarthwyd/Distributed: 21-09-12

**PWYLLGOR ARCHWILIO  
AUDIT COMMITTEE**

**AELODAETH/MEMBERSHIP (19)**

**Plaid Cymru (9)**

Y Cynghorwyr/Councillors

Edward Dogan  
Chris Hughes  
Dilwyn Morgan

Huw Edwards  
Charles W Jones  
Michael Sol Owen

Aled Ll. Evans  
Dyfrig Jones  
Gethin G. Williams

**Annibynnol/Independent (4)**

Y Cynghorwyr/Councillors

Trevor Edwards

Tom Ellis

John Pughe Roberts

Angela Russell

**Llais Gwynedd (4)**

Y Cynghorwyr/Councillors

Anwen Davies

John Brynmor Hughes    Aeron M. Jones

R.J. Wright

**Llafur/Labour (1)**

Y Cynghorydd/Councillor

Sion W. Jones

**Aelod Lleyg/Lay Member**

Mr John Pollard

**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 2012, fel rhai cywir.

(copi yma- papur **gwyn**)

### 5. CYFRIFON TERFYNOL 2011/12

Cyflwyno'r datganiadau ariannol statudol ar gyfer 2011/12.

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 2011/12 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 2011/12 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 2011/12**

Cyflwyno, er gwybodaeth, adroddiad y Pennaeth Cyllid ar ganlyniadau gwir weithgarwch benthyg a buddsoddi'r Cyngor yn y flwyddyn ariannol hyd at 31 Mawrth 2012 (copi yma – papur **gwyn**)

**7. COFRESTR O ADRODDIADAU ARCHWILIO ALLANOL**

Cyflwyno adroddiad y Pennaeth Strategol a Gwella (copi yma – papur **glas**)

**8. GWASANAETH BUDD-DÂL TAI A BUDD-DÂL TRETH CYNGOR**

Cyflwyno adroddiad cryno Swyddfa Archwilio Cymru ar adolygiad o'r Gwasanaeth Budd-Dâl Tai a Budd-Dâl Treth Cyngor ac ymateb Adran Cyllid Cyngor Gwynedd (copi yma – papur **melyn**)

**9. CYLCH GORCHWYL ARCHWILIO MEWNOL**

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

**10. STRATEGAETH ARCHWILIO MEWNOL 2012-2015**

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

**11. CYNNYRCH YR ADRAN ARCHWILIO MEWNOL**

Cyflwyno adroddiad yr Uwch Reolwr Archwilio a Risg yn amlinellu gwaith yr Adain Archwilio Mewnol am y cyfnod rhwng 1 Ebrill a 31 Gorffennaf 2012 (copi yma – papur **lelog**)

**12. CYNLLUN ARCHWILIO MEWNOL 2012/13**

Cyflwyno adroddiad yr Uwch Reolwr Archwilio a Risg ar y cynnydd ar Gynllun Archwilio Mewnol 2012/13 (copi yma – papur **gwyrd**)

## **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 2012, be signed as a true record.

(copy herewith - **white** paper)

### **5. STATEMENT OF ACCOUNTS 2011/12**

To submit the statutory financial statements for 2011/12.

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 2011/12 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 2011/12 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 2011/12**

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 2012 (copy herewith – **white** paper)

**7. REGISTER OF EXTERNAL AUDIT REPORTS**

To submit the report of the Head of Strategic and Improvement (copy herewith – **blue** paper)

**8. HOUSING BENEFIT AND COUNCIL TAX BENEFIT SERVICE**

To submit the Wales Audit Office summary report on a Review of the Housing and Council Tax Benefit Service and Gwynedd Council Finance Department's response (copy herewith – **yellow** paper)

**9. INTERNAL AUDIT TERMS OF REFERENCE**

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

**10. INTERNAL AUDIT STRATEGY 2012-2015**

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

**11. 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 April and 31 July 2012. (copy herewith – **lilac** paper)

**12. INTERNAL AUDIT PLAN 2012/13**

To submit the report of the Senior Audit and Risk Manager on the progress of the Internal Audit Plan 2012/13 (copy herewith – **green** paper)