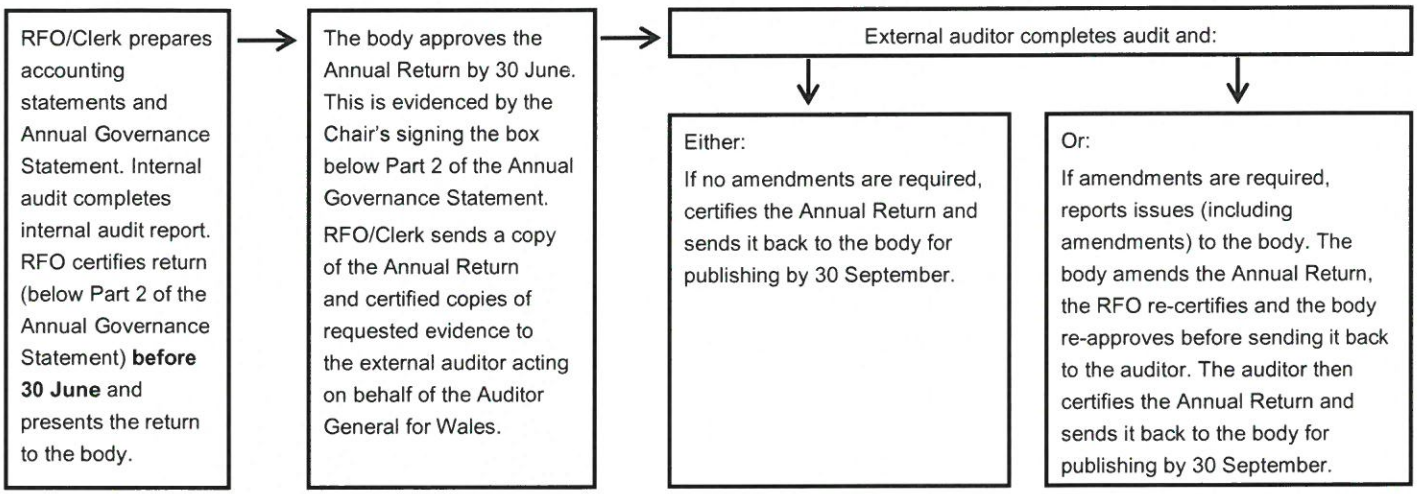
WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Smaller local government bodies in Wales
Annual Return for the Year Ended 31 March 2017

Smaller local government bodies in Wales must prepare annual accounts following proper practices as set out in the One Voice Wales/SLCC publication **Governance and accountability for local councils in Wales – A Practitioners' Guide** (the Practitioners' Guide). The Practitioners' Guide states that bodies may prepare their accounts in the form of an annual return prepared by the Wales Audit Office.

The accounts and audit process

The accounts and audit arrangements follow the process as set out below.



Please read the guidance on completing this Annual Return and complete all sections highlighted in red including both sections of the Annual Governance Statement.

Incomplete or incorrect returns may require additional external audit work and incur additional costs. Send the **original** Annual Return, together with all additional information requested, to the external auditor acting on behalf of the Auditor General for Wales. Unless requested, please **do not** send any original financial or other records to the external auditor.

Audited and certified returns are sent back to the body for publication or display of the accounting statements, Annual Governance Statement and the Auditor General for Wales' certificate and report.

Completion checklist

'No' answers mean that you may not have met requirements		Done?	
Initial submission to the external auditor		**Yes**	**No**
Accounts	Has the RFO certified the accounting statements and the body approved the Annual Return (as evidenced by the relevant signatures), no later than 30 June 2017?	◉	○
	Do the accounts add up and does the balance carried forward from last year equal the opening balance this year?	◉	○
	Do the papers to be sent to the external auditor include an explanation of significant variations, including a quantified analysis of the changes from last year to this year?	◉	○
	Does the bank reconciliation as at 31 March 2017 agree to line 9?	◉	○

All sections	Have all red boxes been completed and explanations provided where needed?	◉	○
Supporting evidence	Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.	◉	○

Accounting statements 2016-17 for:

Name of body: Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils)

	Year ending		Notes and guidance for compilers
	31 March 2016 (£)	31 March 2017 (£)	Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the underlying financial records for the relevant year.
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	195,140	127,000	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	542,127	1,169,951	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	0	0	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	-436,704	-495,447	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg termination costs.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	-173,563	-471,988	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	127,000	329,516	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors and stock balances	7,709	41,918	**Income and expenditure accounts only:** Enter the value of debts owed to the body and stock balances held at the year-end.
9. (+) Total cash and investments	121,077	331,608	**All accounts:** The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	-1,786	-44,010	**Income and expenditure accounts only:** Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	127,000	329,516	**Total balances should equal line 7 above:** Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	0	0	The **original** asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

14. Trust funds disclosure note	Yes	No	N/A	Yes	No	N/A	The body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).
	○	○	◉	○	○	◉	

Annual Governance Statement (Part 1)

We acknowledge as the members of the Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils), our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2017, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref
	Yes	No*		
1. We have put in place arrangements for: • effective financial management during the year; and • the preparation and approval of the accounting statements.	◉	○	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	◉	○	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils) to conduct its business or on its finances.	◉	○	Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	◉	○	Has given all persons interested the opportunity to inspect and to ask questions about the body's accounts.	6, 23
5. We have carried out an assessment of the risks facing the Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils) and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	◉	○	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.	◉	○	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body.	6, 8
7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils) and, where appropriate, have included them on the accounting statements.	◉	○	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	◉	○	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23

	Yes	No	N/A		
9. Trust funds – in our capacity as trustee, we have: • discharged our responsibility in relation to the accountability for the fund(s) including financial	○	○	◉	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6

reporting and, if required, independent examination or audit.					

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

Annual Governance Statement (Part 2)

	Agreed?		'YES' means that the Council/Board/ Committee:	PG Ref
	Yes	No*		
1. We have registered as an employer with HM Revenue and Customs and properly operate Pay As You Earn as part of our payroll arrangements; or We do not need to register for PAYE because none of our employees are paid £112 or more a week, get expenses and benefits, have another job or get a pension.	◉	○	Has registered as an employer and properly operates PAYE unless **all** of the exemption criteria are met.	13
2. We have maintained proper payroll records for each of our employees including deductions of tax and national insurance.	◉	○	Has kept records of payments made to employees including taxable expenses or benefits and of payments made to HMRC.	13
3. We have adopted a Code of Conduct setting out proper standards of behaviour expected of councillors and individually, have agreed to abide by the code.	◉	○	The body and its members have adopted and agreed to abide by a Code of Conduct as required by law.	8

* Please delete as appropriate.

Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils) approval and certification

The Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils) is responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and for the preparation of the Annual Governance Statement.

Certification by the RFO	**Approval by the Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils)**
I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils), and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2017.	I confirm that these accounting statements and Annual Governance Statement were approved by the Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils) under minute reference:
RFO signature:	**Chair signature:**
Name: Dafydd L Edwards Statutory Finance Officer Gwynedd Council	**Name:** RICHARD A. DEW
Date: 15/06/17	**Date:** 28/6/17.

Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils) re-approval and re-certification (only required if the annual return has been amended at audit)

Certification by the RFO	**Approval by the Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils)**
I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils), and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2017.	I confirm that these accounting statements and Annual Governance Statement were approved by the Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils) under minute reference:

RFO signature:	**Chair signature:**
Name:	**Name:**
Date:	**Date:**

Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and in accordance with, guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2017 of:

JOINT PLANNING POLICY COMMITTEE (GWYNEDD AND ISLE OF ANGLESEY COUNCILS)

External auditor's report

~~[Except for the matters reported below]~~ On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

~~[These matters along with]~~* ~~Other matters not affecting our opinion which we draw to the attention of the body and our recommendations for improvement are included in our report to the body dated _____.~~

Other matters and recommendations

~~On the basis of~~ our review, we draw the body's attention to the following matters and recommendations ~~which~~ do not affect our audit opinion but should be addressed by the body.

(C~~ontinue on a separate sheet if required.~~)

External auditor's name: ANTHONY JAMES BARRETT

External auditor's signature: A J Barrett

For and on behalf of the Auditor General for Wales

Date: 29/9/17

* Delete as appropriate.

Annual internal audit report to:

Name of body: Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils)

The Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils)'s internal audit, acting independently and on the basis of an assessment of risk,
has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2017.

The internal audit has been carried out in accordance with the Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils)'s needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised
in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils).

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	◉	○	○	○	Insert text
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	◉	○	○	○	Insert text
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	◉	○	○	○	Insert text
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	○	○	◉	○	Insert text
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	◉	○	○	○	Insert text
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	○	○	◉	○	Insert text
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	◉	○	○	○	Insert text

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
8. Asset and investment registers were complete, accurate, and properly maintained.	○	○	◉	○	Insert text

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	◉	○	○	○	Insert text
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	◉	○	○	○	Insert text
11. Trust funds (including charitable trusts). The Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils) has met its responsibilities as a trustee.	○	○	◉	○	Insert text

For any risk areas identified by the Council/Board/Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:					
	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
12. Insert risk area	○	○	○	○	Insert text
13. Insert risk area	○	○	○	○	Insert text
14. Insert risk area	○	○	○	○	Insert text

* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

[My detailed findings and recommendations which I draw to the attention of the Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils) are included in my detailed report to the Joint Planning Policy Committee (Gwynedd and Isle of Anglesey Councils) dated _____.] * Delete if no report prepared.

Internal audit confirmation

I confirm that as the Council's internal auditor, I have not been involved in a management or administrative role within the body or as a member of the body during the financial years 2015-16 and 2016-17. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Luned Fôn Jones
Signature of person who carried out the internal audit: Luned Fôn Jones
Date: 08/06/2017