

Public Document Pack



CYNGOR SIR
YNYS MÔN
ISLE OF ANGLESEY
COUNTY COUNCIL

Dr Gwynne Jones.
Prif Weithredwr – Chief Executive
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ISLE OF ANGLESEY COUNTY COUNCIL
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RHYBUDD O GYFARFOD	NOTICE OF MEETING
CYD-BWYLLGOR ANGHENION ADDYSGOL ARBENNIG (MÔN A GWYNEDD)	SPECIAL EDUCATIONAL NEEDS JOINT-COMMITTEE (ANGLESEY & GWYNEDD)
DYDD GWENER, 23 MEHEFIN, 2017 am 10:30 y bore	FRIDAY, 23 JUNE 2017 at 10.30 am
YSTAFELL GLYDER FAWR, SWYDDFEYDD PENRALLT, CAERNARFON	GLYDER FAWR ROOM, PENRALLT OFFICES, CAERNARFON
Swyddog Pwyllgor	Ann Holmes 01248 752518 Committee Officer

AELODAU/MEMBERS

CYNGOR GWYNEDD COUNCIL

Annwen Hughes, Elin Walker Jones, Linda Ann Jones, Beth Lawton, (*Is-Gadeirydd/Vice-Chair*), Peter Read, Eirwyn Williams, *Sedd Wag/Vacant Seat*

CYNGOR SIR YNYS MÔN/ISLE OF ANGLESEY COUNTY COUNCIL

Trefor Lloyd Hughes, Kenneth Hughes, Llinos M. Huws (*Cadeirydd/Chair*), Gwilym O. Jones, R. Meirion Jones, Ieuan Williams + 1

YR EGLWYS/THE CHURCH

Yr Eglwys yng Nghymru/The Church in Wales
Yr Eglwys Babyddol Rufeinig/The Roman Catholic Church
Eglwysi Rhyddion/Free Churches

AGENDA

1 DECLARATION OF INTEREST

To receive any declaration of interest by any Member or Officer in respect of any item of business.

2 MINUTES OF THE 17TH MARCH, 2017 MEETING (Pages 1 - 4)

To present the minutes of the previous meeting of the Special Educational Needs Joint-Committee held on 17th March, 2017.

3 THE JOINT-COMMITTEE'S FINAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH, 2017 (Pages 5 - 16)

To present the Joint-Committee's unaudited accounts for the financial year ended 31 March, 2017.

**SPECIAL EDUCATIONAL NEEDS JOINT COMMITTEE
(ANGLESEY AND GWYNEDD)**

Minutes of the meeting held on 17th of March, 2017

- PRESENT:** Councillor R.Meirion Jones (**Anglesey Council**) (Chair)
Cyngor Gwynedd Council
Councillors Elin Walker Jones, E.Caerwyn Roberts
Anglesey Council
Councillors Trefor Lloyd Hughes, MBE, Gwilym O.Jones
- IN ATTENDANCE:** Chief Educational Psychologist (Mr Gareth Payne)
Head of Learning (Mrs Delyth Molyneux) (IOACC)
Education Officer ALN (Dr Einir Thomas) (IOACC)
Project Manager (Eleri Llewelyn) (Cyngor Gwynedd Council)
Senior Education Accountant (Mrs Kathy Bell) (Cyngor Gwynedd Council)
Committee Officer (Ann Holmes) (IOACC)
- APOLOGIES:** Councillors Llinos Medi Huws (Chair), Ieuan Williams (IOACC) Beth Lawton (Vice-chair), Eirwyn Williams (Gwynedd Council)
- ALSO PRESENT:** Councillor Kenneth Hughes (Education Portfolio Holder, IOACC)
-

1. CHAIR

In the absence of the Chair and Vice-chair, Councillor R.Meirion Jones was elected Chair for this meeting of the Joint- Committee.

2. DECLARATION OF INTEREST

No declarations of interest were received.

3. MINUTES OF MEETING HELD ON 18 NOVEMBER, 2016

The minutes of the previous meeting of the Special Educational Needs Joint-Committee held on 18 November, 2016 were confirmed as a true record.

4. PRESENTATION ON THE ALN STRATEGY AND COLLABORATIVE INCLUSION

The Joint-Committee was given a presentation on the latest situation with regard to the timetable for restructuring in the context of the implementation of the Joint ALN and Inclusion Strategy.

IOACC's ALN Education Officer referred to the following milestones –

- Appointment of the Leadership Team by spring 2017.
- One to one meetings with every member of staff
- Posts within the service's structure to be filled by 31 May, 2017.
- The new collaborative service to become operational by 1 September, 2017.
- The employer to be Gwynedd Council.

The Officer proceeded to outline current progress and referred to the following activities –

- The two senior managers have been appointed
- That the four ALN and Inclusion Quality Officers have been appointed
- Advert for Education Leader has been published
- Steps are being taken to appoint a Senior Counsellor and Senior Communications and Interactions Teacher
- Attention is being given to staffing matters including the transfer of key staff to posts within the strategy.

The Officer stated that the next steps would include addressing the aspects noted below -

- The two senior managers to undertake ALN and Inclusion duties for Anglesey and Gwynedd at the beginning of the summer term.
- Ensuring that key staff are in place by 31 March, 2017
- That the governance arrangements have been agreed upon
- That the cross authority service is being planned and procedures are in place by the end of the summer term.

As regards the administrative matters, the following elements need to be considered -

- The Information management role of the service; the role of the Data Unit and the ALN and Inclusion Data Officer Role.
- Discussion regarding Gwynedd area offices and the Anglesey administrative team.
- Administrative support to ensure effective monitoring
- Review meetings arrangements; forum minutes management; information sharing; updating information websites; supporting staff and specific managers.

The Joint-Committee was shown a diagram of how the new Integrated Team and the elements within it, including the ALN and Inclusion Services, will look.

The Committee noted the information.

5. GOVERNANCE MODEL FOR THE ALN STRATEGY AND COLLABORATIVE INCLUSION STRATEGY

A flow chart was circulated for the attention of the Joint-Committee which showed the governance arrangements of the ALN and Inclusion service to be provided by Gwynedd Council on behalf of Gwynedd and Anglesey Councils. A table was also presented showing the governance forums under the new Strategy, their responsibilities and terms of reference.

It was noted that the following are new forums in the governance arrangements and that they will be additional to the Education Management Teams of both Counties and the Cabinet in Gwynedd and Executive in Anglesey that exist already –

ALN and Inclusion Senior Management Team
 Gwynedd and Anglesey ALN and Inclusion Monitoring and Scrutiny Board
 Meetings between the Head of Education in Gwynedd and Head of Learning in Anglesey

The Isle of Anglesey County Council's ALN Education Officer explained how the case for additional assistance will be made in line with the Strategy; she said that the process of providing assistance will be more rapid under the new arrangement. For children with acute needs, the path towards a statement or a specific number of hours of assistance with a carer will still be available to them; however, the intention is to target the child earlier so that there will be less need for intense intervention.

The Isle of Anglesey County Council's Head of Learning said that the criteria and thresholds for access to additional assistance implemented by the Area Forums will be consistent across the two counties meaning that equal opportunities within the service as a whole will be stronger. The success or otherwise of the intervention will be assessed by collecting the outcomes for children and reporting them back to the two authorities. The quality of the service will also receive regular attention through

the Monitoring and Scrutiny Board. Also, reports will be presented to the relevant scrutiny committees of both counties so that they can assess the nature of the investment in the service and the outcome of that investment in terms of the performance of this group of children and be able to evaluate whether or not the service is providing value for money. Any specific decisions regarding this shall be made by the Gwynedd Council Cabinet and the Isle of Anglesey County Council's Executive.

Gwynedd Council's Project Officer said that the flow chart and table of responsibilities provide a summary only and that further details are available in the partnership document. Any comments the members of the Joint-Committee would like to make with regard to the level of accountability which the new process offers would be appreciated, either in this meeting or within the next two weeks.

The Joint-Committee considered the information presented and made the following comments -

- That the Joint-Committee would like to see the continuation of the opportunity which is currently available to question the services directly such as the Educational Psychology Services and the Specialist Teacher Service.

The Isle of Anglesey County Council's Head of Learning said that monitoring and tracking each individual service against indicators will be undertaken by the Gwynedd and Anglesey ALN and Inclusion Monitoring and Scrutiny Board on which a Member of Gwynedd's Cabinet and a Portfolio Member of the Anglesey's Executive will be representatives.

- That the Joint-Committee would like to see Back Bench Members also having an opportunity to scrutinise the service.

The Isle of Anglesey County Council's Head of Learning confirmed that this would happen through the scrutiny process in the two counties. As the arrangements and capacity of scrutiny committees can vary from county to county, the Joint-Committee is asked for its views regarding the frequency of reporting to the scrutiny committees of Anglesey and Gwynedd.

The Joint-Committee proposed that reports on the new Joint ALN and Inclusion Service should be presented to the Scrutiny Committees of Gwynedd Council and the Isle of Anglesey Council twice a year initially.

It was agreed that the presentation materials should be distributed to those members of the Joint-Committee who were not present in order to afford them the opportunity to make comments on the contents.

6. FINANCIAL REPORT

The report of Gwynedd Council's Head of Finance incorporating the Joint-Committee's budget for the period from April to August 2017 was presented. As the Joint-Committee would be coming to an end as an entity on 31 August, 2017, the budget represents 5 months of costs only.

The Chief Education Accountant of Gwynedd Council said that she had nothing new to report in the context of the current 2016/17 budget apart from noting that it is intended, subject to the views of the external auditors, to present the Joint-Committee's final accounts for 2016/17 to the Audit Committee of Gwynedd Council as the lead authority under the new arrangements after 31 August, 2017.

As regards the 2017/18 budget, the only new element included is the Apprenticeship Levy which is being introduced for the first time in 2017/18 and is 0.5% of the Joint-Committee's staff costs. The true staffing situation as at April, 2017 is as follows -

- 9.7 Psychologists (including two trainees)
- 7.0 Specialist Teachers
- 1.4 Senior Assistants
- 4.4 Administrative Staff

There has been a delay in relocating staff to Gwynedd Council's Headquarters but it is expected that this will happen shortly. Gwynedd's contribution for the remaining 5 months of the Joint-Committee's operation will be £313,100 and Anglesey's contribution will be £174,060 along with savings of £23,000 not identified bringing Anglesey's total contribution to £197,000. The authorities will pay whatever is the true cost of the Joint-Committee for the period from April to August, 2017.

It was resolved to approve the budget for 2017/18, namely for the period of 5 months from April to August, 2017.

7. NEXT MEETING

It was noted that the next meeting of the Joint-Committee will be held at 10:30am, on Friday, 23rd of June, 2017 in Caernarfon and is convened specifically to approve Joint-Committee's draft accounts for 2016/17 prior to audit.

Councillor R. Meirion Jones
Chair

DRAFT

MEETING	Special Educational Needs Sub Committee (Isle of Anglesey County Council and Gwynedd Council)
DATE	23 June 2017
TITLE	The Joint Committee's Final Accounts for the year ended 31 March 2017
PURPOSE	To submit – <ul style="list-style-type: none">• The Revenue Income and Expenditure Account Report for 2016/17, and• The Official Return on the Accounts, duly certified, but subject to Audit
ACTION	To receive and approve the accounts
AUTHOR	Ffion Madog Evans, Senior Finance Manager, Gwynedd Council

1. STATUTORY FINANCIAL REPORTING REQUIREMENTS

- 1.1 As reported in previous years, there are specific accounting and audit reporting requirements for Joint Committees.
- 1.2 Section 12 of the Public Audit (Wales) Act 2004 states that a joint committee of two or more (local) authorities is a local government body, and Section 13 of the Act requires such bodies to maintain accounts subject to audit by an external auditor approved by the Auditor General for Wales.
- 1.3 Although they are not independent legal entities, for the purposes of keeping accounts and being audited, a joint committee is separately subject to the same regulations as other local councils.
- 1.4 Gwynedd Council is the 'lead' Council responsible for meeting the accounting and financial reporting responsibilities of Anglesey and Gwynedd's Special Educational Needs Sub Committee.
- 1.5 The Accounts and Audit (Wales) Regulations 2014 require all Joint Committees to prepare year-end accounts. Where the turnover is less than £2.5m the joint committee is deemed to be a "small joint committee" and an annual return must be prepared in accordance with proper practices as stipulated by legislation.
- 1.6 That Annual Return will be subject to a separate audit by Gwynedd Council's external auditors.

2. ACCOUNTS FOR 2016/17

- 2.1 The Revenue Income and Expenditure Account for 2016/17 is submitted herewith as Appendix A in simple "outturn" format.**
- 2.2 The Official Annual Return for 2016/17 (subject to audit) is submitted herewith as Appendix B, duly completed and certified, by the Responsible Financial Officer, namely Gwynedd Council's Head of Finance (Dafydd L Edwards) as the Statutory Finance Officer for the Joint Committee.**
- 2.3 The accounts and return will be subject to imminent audit by Deloitte, Gwynedd Council's external auditors appointed by the Auditor General for Wales. Should any amendments be necessary then a revised version will be presented to the Audit & Governance Committee meeting in September 2017.
- 2.4 Following audit and following any required amendments, the Auditor General's representative will certify the return prior to 30 September.

3. RECOMMENDATION

- 3.1 The Special Educational Needs Sub Committee is asked to receive and approve the information in the appendices, i.e. –**
 - Revenue Income and Expenditure Account for 2016/17 – Appendix A
 - Annual Return for the Year Ended 31 March 2017 (subject to Audit) – Appendix B

SPECIAL EDUCATIONAL NEEDS JOINT COMMITTEE
(GWYNEDD AND ANGLESEY COUNCILS)
REVENUE INCOME AND EXPENDITURE ACCOUNT 2016/17

		Budget 2016/17 £	Final Accounts 2016/17 £	Variance Over/(Under)spend £
Expenditure	actual			
	staffing			
Employees	April			
Salaries	2016			
- Psychologists	(8.7)	496,367	518,261	21,894
- Support Teachers	(8.0 + 1.4)	455,134	434,889	(20,245)
- Administration	(5.4)	185,331	182,570	(2,761)
Training		9,520	12,745	3,225
Other		0	810	810
Liability Insurance		4,300	3,808	(492)
Building				
Rates		5,206	5,386	180
Rent and Services		28,301	28,300	(1)
Transport				
Travelling Expenses		50,780	36,558	(14,222)
Supplies and Services				
Resources / Office Supplies		17,480	11,840	(5,640)
Document Scanning Service		0	30,050	30,050
Advertising of the Accounts		1,080	584	(496)
Audit Fee		1,000	920	(80)
Telephone		3,000	2,494	(506)
Post		1,880	3,449	1,569
Central Charges Anglesey		1,630	1,630	0
Central Charges Gwynedd		5,010	5,010	0
Savings to be found - Anglesey		(55,210)	0	55,210
Total Expenditure		1,210,809	1,279,304	68,495
Income				
External Income		(2,000)	(2,199)	(199)
ALN Grant		0	(10,230)	(10,230)
Gwynedd Council Contribution		(776,847)	(778,737)	(1,890)
Anglesey County Council Contribution		(431,962)	(432,928)	(966)
Anglesey Council Additional Contribution		0	(55,210)	(55,210)
Total Income		(1,210,809)	(1,279,304)	(68,495)
Total Net Expenditure		0	0	0

Final Accounts 2016/17 - Main variances

The final accounts show a small increase of £2,856 in costs in comparison with the budget, with savings of £55,210 not having been found on behalf of Ynys Môn.

Expenditure Heading	Net Over / (Under) spend	
	(£)	(£)
Employees -		
Psychologists - temporary posts	21,894	
Support Teachers - vacant posts	(20,245)	
Administration - vacant posts	(2,761)	
Training - commitment	3,225	
Overspend - Employees	<u> </u>	2,113
Supplies -		
Travel Costs	(14,222)	
Resources / Office Supplies etc	(5,640)	
Document Scanning Service	30,050	
Overspend - Supplies	<u> </u>	10,188
Anglesey savings not found		55,210
Additional Grant Income		(10,230)
Overspend - Other (balance)		<u> </u> 785
		<u> </u> 58,066
Additional Contribution Cyngor Gwynedd		<u> </u> (1,890)
Additional Contribution Cyngor Ynys Môn		<u> </u> (56,176)
		<u> </u> (58,066)

SEN Joint Committee reserve Balances

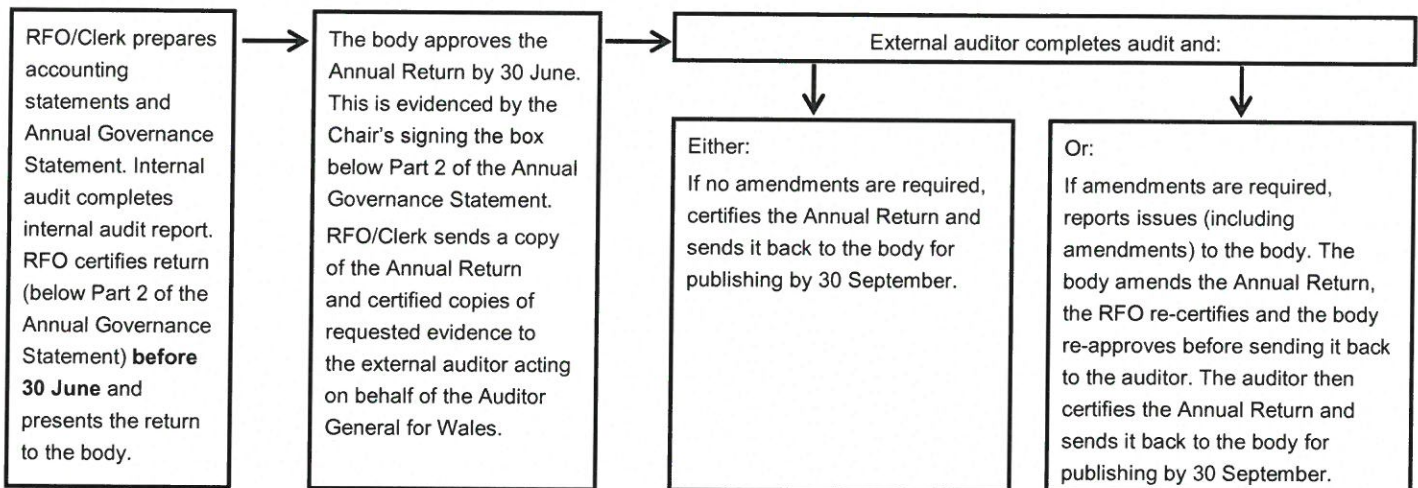
In line with previous decisions, the Joint-Committee has no reserves since 31/03/2016

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?	
		Yes	No
Initial submission to the external auditor			
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?	<input type="radio"/>	<input type="radio"/>
	Do the accounts add up and does the balance carried forward from last year equal the opening balance this year?	<input type="radio"/>	<input type="radio"/>
	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?	<input type="radio"/>	<input type="radio"/>
	Does the bank reconciliation as at 31 March 2017 agree to line 9?	<input type="radio"/>	<input type="radio"/>
All sections	Have all red boxes been completed and explanations provided where needed?	<input type="radio"/>	<input type="radio"/>
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.	<input type="radio"/>	<input type="radio"/>

Accounting statements 2016-17 for:

Name of body: Special Education Needs Joint Committee (Gwynedd and Anglesey Councils)

	Year ending		Notes and guidance for compilers				
	31 March 2016 (£)	31 March 2017 (£)					
Statement of income and expenditure/receipts and payments							
1. Balances brought forward	150,350	0	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	1,314,723	1,266,874	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.				
3. (+) Total other receipts	2,119	12,429	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.				
4. (-) Staff costs	-1,210,944	-1,153,082	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	-256,428	-126,221	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	0	0	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	31,662	519,982	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	13,948	-475,178	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	-45,610	-44,804	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.				
11. (=) Balances carried forward	0	0	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 <input type="radio"/>	No <input type="radio"/>	N/A <input checked="" type="radio"/>	Yes <input type="radio"/>	No <input type="radio"/>	N/A <input checked="" type="radio"/>	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 Council/Board/Committee, 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: <ul style="list-style-type: none"> effective financial management during the year; and the preparation and approval of the accounting statements. 	<input checked="" type="radio"/>	<input type="radio"/>	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.	<input checked="" type="radio"/>	<input type="radio"/>	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 Council/Board/Committee to conduct its business or on its finances.	<input checked="" type="radio"/>	<input type="radio"/>	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.	<input checked="" type="radio"/>	<input type="radio"/>	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 Council/Board/Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="radio"/>	<input type="radio"/>	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.	<input checked="" type="radio"/>	<input type="radio"/>	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 Council/Board/Committee and, where appropriate, have included them on the accounting statements.	<input checked="" type="radio"/>	<input type="radio"/>	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.	<input checked="" type="radio"/>	<input type="radio"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23	
9. Trust funds – in our capacity as trustee, we have: <ul style="list-style-type: none"> discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit. 	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6

* 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.	<input checked="" type="radio"/>	<input type="radio"/>	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.	<input checked="" type="radio"/>	<input type="radio"/>	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.	<input checked="" type="radio"/>	<input type="radio"/>	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.

Council/Board/Committee approval and certification

The Council/Board/Committee 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 I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2017.	Approval by the Council/Board/Committee I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference: Special Educational Needs Joint-Committee (Gwynedd & Anglesey Councils) 23 June 2017
RFO signature: 	Chair signature: signature required
Name: Dafydd L Edwards	Name:
Date: Statutory Finance Officer 19/6/17 Gwynedd Council	Date:

Council/Board/Committee re-approval and re-certification (only required if the annual return has been amended at audit)

Certification by the RFO I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2017.	Approval by the Council/Board/Committee I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference: Special Educational Needs Joint-Committee (Gwynedd & Anglesey Councils) 23 June 2017
RFO signature: signature required	Chair signature: signature required
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:

--

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.

(Continue on a separate sheet if required.)

External auditor's name:

External auditor's signature:

Date:

For and on behalf of the Auditor General for Wales

* Delete as appropriate.

Annual internal audit report to:

Name of body: Special Education Needs Joint Committee (Gwynedd and Anglesey Councils)

The Council/Board/Committee'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 Council/Board/Committee'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 Council/Board/Committee.

	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.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	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.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	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.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
8. Asset and investment registers were complete, accurate, and properly maintained.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	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.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	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.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	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	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Insert text
13. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Insert text
14. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	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 Council/Board/Committee are included in my detailed report to the Council/Board/Committee dated 6 June 2017.] * 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: <i>Luned Fôn Jones</i>
Date: 14/06/2017

Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this annual return. For guidance, please read the Practitioners' Guide (**Governance and accountability for local councils: A Practitioners' Guide (Wales)**) – available from One Voice Wales and SLCC. It contains everything you need for the financial year-end and the statutory audit.
2. The Wales Audit Office Good Practice Exchange (www.audit.wales/good-practice/finance/community-council-money) provides further information on the accounts and audit process along with guidance on governance matters.
3. Make sure that the Annual Return is fully completed ie, no empty red boxes. Please avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are drawn to the attention of the body, properly initialled and an explanation for them is provided to the external auditor. **Please do not use correction fluid.** Annual returns that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be returned unaudited and may incur additional costs.
4. **There are now two boxes for certification and approval by the body. The second box is only required if the annual return has to be amended as a result of the audit. You should only complete the top box before sending the form to the auditor.**
5. Use a second pair of eyes, perhaps the Chair or a member, to review your Annual Return for completeness before sending the original form to the auditor.
6. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2016) equals the balance brought forward in the current year (line 1 of 2017). Explain any differences between the 2016 figures on this annual return and the amounts recorded in last year's annual return.
7. Explain fully any significant variances in the accounting statements. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a detailed analysis to support your explanation and be specific about the values of individual elements making up the variances.
8. Make sure that the copy of the bank reconciliation you send to your auditor with the Annual Return covers **all** your bank accounts and cash balances. If there are no reconciling items, please state this and provide evidence of the bank balances. If your Council holds any short-term investments, please note their value on the bank reconciliation. The auditor should also be able to agree your bank reconciliation to line 9 in section 1. More help on bank reconciliation is available in the Practitioners' Guide*.
9. **Every** small body is now required to send to the external auditor, information to support the assertions made in the Annual Governance Statement. Your auditor will tell you what information you need to provide. Please read the audit notice carefully to ensure you include all the information the auditor has asked for. You should send **copies** of the original records (certified by the Clerk and Chair as accurate copies) to the external auditor and not the original documents themselves.
10. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
11. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances or receives original documents that must be returned, the auditor will incur additional costs for which they are entitled to charge additional fees.
12. **Do not complete the Auditor General for Wales' Audit Certificate and report.** The external auditor completes this on behalf of the Auditor General for Wales on completion of the audit.
13. **Please deal with all correspondence with the external auditor promptly.** This will help you to meet your statutory obligations and will minimise the cost of the audit.
14. **Please note that if completing the electronic form, you must print the form for it to be certified by the RFO and signed by the Chair before it is sent to the auditor.**