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CYNGOR SIR
YNYS MÔN
ISLE OF ANGLESEY
COUNTY COUNCIL

Dr Gwynne Jones
Prif Weithredwr – Chief Executive

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RHYBUDD O GYFARFOD	NOTICE OF MEETING
CYD-BWYLLGOR ANGHENION ADDYSGOL ARBENNIG (YNYS MÔN A GWYNEDD)	SPECIAL EDUCATIONAL NEEDS JOINT COMMITTEE (ANGLESEY AND GWYNEDD)
DYDD GWENER, 24 MEHEFIN, 2016 am 10:30 y bore	FRIDAY, 24 JUNE 2016 at 10.30 a.m.
YSTAFELL GLYDER FAWR , SWYDDFEYDD PENRALLT, CAERNARFON	GLYDER FAWR ROOM , PENRALLT OFFICES, CAERNARFON
Swyddog Pwyllgor	Ann Holmes 01248 752518 Committee Officer

AELODAU/MEMBERS:

Cynghorwyr/Councillors:

CYNGOR GWYNEDD COUNCIL

Annwen Hughes, Elin Walker Jones, Linda Ann Jones, Beth Lawton, E. Caerwyn Roberts, Peter Read, Eirwyn Williams.

CYNGOR SIR YNYS MÔN/ISLE OF ANGLESEY COUNTY COUNCIL

Derlwyn Hughes, Trefor Lloyd Hughes, Llinos M. Huws, Gwilym O. Jones, R. Meirion Jones, J. Arwel Roberts, Ieuan Williams

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 CHAIRPERSON

To elect a Chairperson for the Joint-Committee.

(The Joint-Committee's Constitution states that a Member of one Authority shall be appointed Chairperson and a member of the other Authority Vice-Chairperson – these posts to be alternated the consecutive term so that the chairmanship and vice-chairmanship alternate between the two authorities)

(The Chairmanship has been held for the previous two year term by Councillor E. Caerwyn Roberts of Gwynedd Council)

2 VICE-CHAIRPERSON

To elect a Vice-Chairperson for the Joint-Committee.

(The Vice-Chairmanship has been held for the previous two year term by Councillor Llinos Medi Huws of the Isle of Anglesey County Council)

3 DECLARATION OF INTEREST

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

4 MINUTES OF THE 18 MARCH, 2016 MEETING (Pages 1 - 6)

To present the minutes of the previous meeting of the SEN Joint-Committee held on 18th March, 2016.

5 SEN PROVIDER UNIT (Pages 7 - 10)

To present the report of the Principal Educational Psychologist on the work of the SEN Provider Unit for the Spring Term, 2016.

6 ANNUAL GOVERNANCE STATEMENT 2015/16 (Pages 11 - 16)

To present the Joint-Committee's Annual Governance Statement for 2015/16.

7 SPECIAL EDUCATIONAL NEEDS JOINT-COMMITTEE'S FINAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH, 2016 (Pages 17 - 28)

To present the Joint-Committee's pre-audited accounts for the financial year ended 31 March, 2016.

8 JOINT-REVIEW OF THE PARTNERSHIP STRUCTURE

To present an update on progress to date.

9 NEXT MEETING

Friday, 23 September, 2016 at 2:00 p.m. in Llangefni *(this meeting is to consider the audited accounts if required)*

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SPECIAL EDUCATIONAL NEEDS JOINT-COMMITTEE

Minutes of the meeting held on 18 March, 2016

PRESENT: Councillor E. Caerwyn Roberts (Gwynedd Council) (Chair)
Councillor Llinos M. Huws (Isle of Anglesey County Council (Vice-Chair)

Gwynedd Council

Councillor Beth Lawton

Isle of Anglesey County Council

Councillors Derlwyn Hughes, Trefor Lloyd Hughes, Gwilym O. Jones,
R. Meirion Jones, Ieuan Williams

The Church

Mr Rheinallt Thomas (Free Churches)

IN ATTENDANCE: Principal Educational Psychologist (Mr Gareth Payne)
Head of Education (Gwynedd Council) (Mr Arwyn Thomas)
Head of Lifelong Learning (IOACC) (Mrs Delyth Molyneux)
Senior Inclusion Manager (Gwynedd Council) (Mr Gwern ap Rhisiart)
Senior Schools Standards Manager (IOACC)(Bethan Morris Jones)
ALN Officer (IOACC) (Dr Einir Thomas)
Project Manager (Gwynedd Council) (Eleri Llewelyn Owen)
Senior Education Accountant (Gwynedd Council) (Mrs Kathy Bell)
Committee Officer (IOACC) (Ann Holmes)

APOLOGIES: Councillor J. Arwel Roberts (IOACC)

The Chair welcomed all those present to the meeting and he extended a particular welcome to Councillor Trefor Lloyd Hughes who was present after a period of ill health. The Chair informed the Joint-Committee that Councillor Peter Read remained indisposed and on behalf of his fellow Members he extended warmest regards to Councillor Read for his recovery. The Chair also referred to the absence of several of Gwynedd's representatives on the Joint-Committee and he explained that that was due to an extraordinary meeting of Gwynedd Council which had been convened for this morning.

1 DECLARATION OF INTEREST

No declaration of interest was received.

2 MINUTES OF THE 20 NOVEMBER, 2015 MEETING

The minutes of the previous meeting of the Special Educational Needs Joint-Committee held on 20 November, 2015 were presented and were confirmed as correct.

3 JOINT REVIEW OF THE PARTNERSHIP STRUCTURE

A joint statement by the Officers of Gwynedd and the Isle of Anglesey County Council outlining proposed collaborative arrangements between the two councils for the provision of a Joint Strategy for addressing the additional learning needs of the pupils and young people of Gwynedd and the Isle of Anglesey effectively and efficiently was presented for the Joint-Committee's information and consideration. The strategy would be based on re-modelling and strengthening the current

partnership between the two councils and would include the entire range of services and provisions.

The Joint-Committee was informed that officers from Gwynedd and the Isle of Anglesey County Councils have held regular meetings since early January, 2016 and that the statement was drawn up at the outset to confirm the collaboration. Agreement for joint working on the priorities listed in the statement has been reached. The statement refers also to the progress of proposals through both councils' respective democratic processes – in the case of Gwynedd the outcome of the meeting of the Cabinet on 19 January, 2016 to which the ALN and Inclusion Strategy was presented and in the case of Anglesey the paper presented to the Executive on 14 March seeking its approval for the collaboration and what it will entail. Officers from both counties have met on a weekly basis since January to collectively create a Joint-Strategy within a comprehensive document detailing the individual services. The document will provide clarity on roles and accountability as well as governance and engagement. In addition, a detailed exposition of the aims, objectives, measurements, access and staffing structure of every service will be provided. The service areas encompass those set out in the statement and are divided into Inclusion, Additional Learning Needs and Leadership and Co-ordination.

Gwynedd Council's Senior Inclusion Manager and the Isle of Anglesey County Council's ALN Officer elaborated on the proposals for collaboration by highlighting the following considerations -

- The broader context including significant legislative changes taking place in the field of ALN and continuing budgetary challenges which local authorities are facing; these were factors in instigating a review of how effectively the needs of children and young people with ALN are being addressed and met.
- Both authorities have agreed to review the current SEN Joint-Committee arrangement in two phases with a view to implementing Phase 1 (forming the core Integrated Team and remodelling the workforce to fit both counties' requirements within specific teams) by September, 2016 and Phase 2 (completion of the staff remodelling and review of the funding devolution arrangements and criteria) by September, 2017.
- Collaboration on the new reformed basis will be different from the arrangement which is in place currently and will entail the formation and availability of specialist teams; the expansion of the partnership to include wider inclusion areas such as welfare, attendance, EAL and LAC; the formulation of clearer criteria and expectations for schools and staff in terms of what to provide, how it will be provided and by whom, and the sharing of functions at officer level as well as in relation to specialist teams of teachers/teaching assistants.
- In setting out the new partnership's governance arrangements, consideration has to be given to how needs will be met at professional officer and elected member levels as well as in terms of scrutiny. A method for joint governance is proposed that will ensure both counties' strategic priorities in the ALN and Inclusion fields are achieved; clear accountability to both counties' corporate procedures and effective, efficient bilingual services.
- Dual governance will apply during the transitional period as arrangements transfer from the current SEN Joint-Committee model to the new Môn and Gwynedd ALN Partnership. A formal inter-authority agreement to establish the partnership and inter alia, its functions; resource and financial commitments, performance monitoring and governance methods will need to be formulated.
- The benefits of collaboration are manifold and are expected to include raising standards, access to specialism, increased effectiveness and efficiency, availability of a Welsh language provision as well as building resilience.
- Due regard will be given to the two counties' priorities for Additional Learning Needs and Inclusion.
- Re-defining the ALN service was inevitable as a result of the new legislation in the field and will now happen as one of the steps to be taken as part of the programme of implementation measures for ALN and Inclusion Services also.
- The next steps will involve collaboration in remodelling the workforce; planning the arrangements for the new reformed partnership and sharing information with all relevant stakeholders.

The Joint-Committee considered the information presented and made the following points –

- The Joint-Committee welcomed the commitment on the part of both counties to continue with the partnership albeit on a reformed basis, which was originally established in 1996 with the formation of the SEN Joint-Committee and which had yielded many benefits to Gwynedd and Anglesey in the area of special educational needs in the years since its inception.
- The Joint-Committee sought clarification of the timeline for the implementation of the changes as proposed. The Committee was informed that following approval by the IOACC's Executive at the 14 March meeting to collaborate with Gwynedd on agreeing the details of the new partnership arrangement it is the intention to bring a more detailed plan of the partnership's structure to the IOACC's Executive in June, 2016. Gwynedd Council is more advanced as regards the stage reached in the democratic process. It is proposed that the new staff structure be implemented in September 2016 and completed definitively during the 2016/17 academic year.
- The Joint-Committee sought clarification of the risks attached to the work of establishing the new partnership particularly in light of the stated objectives of expanding the remit of the partnership to cover other inclusion areas and to achieve savings of 10% or £500k over 2 years to be fully realised by 2018/19. The Committee was informed that at national level one of the risks to local authorities is that whilst young people up to the age of 25 years are covered by the new legislation (the Draft Additional Learning Needs and Education Tribunal (Wales) Bill) there is a lack of detail around the budget for this age group as well as the responsibility and to whom that falls. There are then local challenges in relation to planning budgets; the joint discussions that have taken place have led to a joint understanding of the nature and needs of pupils within the two counties and their specific geographical areas. Working in partnership is expected to create greater resilience in the areas of ALN and inclusion across the two authority areas. One of the most significant risks is in the context of monitoring performance which now takes into account the performance of all children across the system. The work which the two authorities are doing with regard to ALN will be essential therefore in terms of the authorities' national standing in relation to inclusion and the quality of the education provided to children of all abilities.
- The Joint-Committee sought clarification of its future role in the new partnership. The Committee was informed that both counties have come to the realisation that arrangements need to be modernised to reflect circumstances and requirements that have changed significantly since the establishment of the Joint-Committee in 1996 including reduced financial and staff resources. The intention therefore is that the new partnership should be more directly accountable through the democratic processes of both councils rather than through a separate arm's length entity and should report on the outcomes for children and young people with ALN and the progress they make because of the quality of the provisions made for them rather than on the processes for delivering those provisions. The partnership's governance arrangements are under discussion but it is foreseen that ultimately, the partnership's reporting process will become an integral part of the two counties' scrutiny arrangements and will thereby be more inclusive and accessible.

It was resolved to accept and to note the information presented along with the proposals for moving forwards with the establishment of the new ALN Partnership.

NO FURTHER ACTION ENSUING

4 BUDGET 2016/17

The report of Gwynedd Council's Head of Finance Service incorporating the Joint-Committee's Budget for 2016/17 was presented for the Committee's consideration and endorsement.

The Senior Education Accountant reported on the various provisions made in the budget including changes to national insurance contributions entailing increased costs of £22k and general inflation as set out in the written report leading to an overall increase in costs of approximately £47k. Anglesey's 10% cut in 2015/16 remains to be implemented.

Comparison of the Joint-Committee's present staff establishment with actual staffing levels as at April, 2016 means there is a reduction of £40k in staffing costs.

The rent and services fee has increased due to the relocation of the Joint-Committee to the Penrallt building.

Gwynedd Council's contribution to the Joint-Committee increases from £752k to £777k and Anglesey Council's contribution increases from £418k to £432k in 2016/17. Anglesey's contribution is subject to delivering savings of £55,210 on services in Anglesey during 2016/17 meaning that if those savings are not delivered then Anglesey's contribution will increase by £55,210.

The Joint-Committee sought clarification of progress with regard to identifying the savings to be made by Anglesey.

The Senior Education Accountant referred to vacant posts within the establishment with £51k savings within the Education Psychology Service compared to the establishment budget and savings of £38k within the Administrative Service, although these are set against an overspend of £49k on teachers and higher teaching assistants.

Anglesey's Head of Lifelong Learning Service said that certain posts had come to end during the summer thereby leading to a reduction in costs. Notwithstanding Anglesey has not yet identified the required savings in 2015/16, the Officer cautioned against moving too swiftly to implement cuts at this point particularly in light of the ongoing work to establish a new partnership and the restructuring that will accompany that process. She said that it would be prudent to wait until the rudiments of the new structure are in place and the requirements are clearer before cuts are made especially in relation to areas where the specialism is very specific.

It was resolved to approve and to adopt the budget for 2016/17 and to ask the Officers to give consideration to potential cuts.

NO FURTHER ACTION ENSUING

5 2015/16 FINANCIAL YEAR REVIEW

The Senior Education Accountant reported verbally that at its November, 2015 meeting the Joint-Committee was informed that it was likely to be overspent by £120k by the end of the financial year with approximately £55k of that accruing to Anglesey and the remainder attributable to increased costs. It is expected that that will still be the case when the 2015/16 accounts are closed down. With regard to the use of the combined balances in 2016/17 which stand at £150k, it is proposed that £65k of the joint overspend be cleared and the remainder of the balances allocated back to Anglesey and Gwynedd. Whilst Anglesey has decided to use its share of the balances to address the deficit, there still remains a residual sum to be found. The end result means that the Joint-Committee will not have any balances at the end of the 2015/16 financial year meaning that should there be any element of overspend in 2016/17, then the individual authorities will be billed for the sum.

Reference was made to the secondment of a psychologist to Gwynedd Council and clarification was sought of how the secondment fits in with the savings position.

Gwynedd's Head of Education said that whilst that formed part of the discussions, the view was that the secondment represented a joint benefit in as much as both counties will benefit from the input made to the Joint-Strategy.

It was resolved to accept and note the position.

6 PROVIDER UNIT – AUTUMN TERM

The report of the Principal Educational Psychologist setting out the work of the Provider Unit during the Autumn Term, 2015, was presented for the Joint-Committee's information.

With reference to performance in relation to the number of final statements produced within the statutory timetable, and in particular, the disparity between the performance of Anglesey in relation to PI 15a (from the total cases during the first 6 months of 2015/16, the percentage within the 26 weeks, exceptions or not) which stands at 8% and that of Gwynedd which stands at 36.8%, the Head of Lifelong Learning of Anglesey Council said that that was due to delayed response and input by the Health Service. Following discussions with the Health Service, an additional paediatrician has been engaged and the processes within the Joint-Committee itself have also been tightened to promote a more timely response by the Health Service. As performance against this indicator is also a corporate PI within Anglesey, it can affect the performance of the service at a corporate level.

Gwynedd's Head of Education said that the percentage of statements within both counties remains at too high a level; it is hoped that with the implementation of the proposed new model of working, intervention can take place sooner and to better effect.

The Joint-Committee noted that the equivalent of 4.9 psychologists are working directly with schools - 1.8 in Anglesey (37%) and 3.1 in Gwynedd (63%) and that this level compares unfavourably with the figure in February, 2011 when there were the equivalent of 8.1 psychologists. The Joint-Committee noted that the availability of more psychologists to work directly with schools would be likely to improve intervention thus reducing the number of statements issued.

It was resolved to accept and to note the report.

NO FURTHER ACTION ENSUING

7 PSYCHOLOGY POSTS – POST TRAINING ARRANGEMENTS

The report of the Principal Educational Psychologist in respect of post-training arrangements for the two psychologists currently in training and the financial implications was presented for the Joint-Committee's information.

The Principal Educational Psychologist referred to the input which psychologists have the skills to make in a range of areas apart from working with children directly in schools including those specialised areas noted in the report e.g. conducting research, producing materials and providing training which could contribute to improving the situation of children with ALN. However, the current situation means that it is difficult for them to deliver services over and above the core provision.

The Joint-Committee considered the following –

- The position of the two trainee psychologists and particularly the terms of their post-training arrangements and whether those included a tie-in that would commit them to working within Gwynedd and Anglesey for a period after their qualification.
- The feasibility of making a request to Cardiff University to allow the two trainees to spend their final practice year of training either in Gwynedd or Anglesey to gain experience of working within Welsh medium schools.
- The staff requirements and roles in light of the incorporation within the new partnership model of other inclusion services. The Joint-Committee was informed that the initial focus is on the needs of children and schools and that the role of psychologists within the new model will become clearer once a draft structure is in place.

It was resolved to accept and to note the report.

ACTION ENSUING: Principal Education Officers of both counties to consider the feasibility of making a request to Cardiff University to allow the two trainee psychologists to spend their final practice year of training within Gwynedd or Anglesey.

8 MEETINGS OF THE JOINT-COMMITTEE FOR THE FORTHCOMING YEAR

The following arrangements for the meetings of the Joint-Committee for the forthcoming year were accepted and noted –

Friday, 24 June at 10:30 a.m. in Caernarfon

Friday, 23 September, 2016 at 2:00 p.m. in Llangefni

Friday, 18 November, 2016 at 10:30 a.m. in Caernarfon

Friday, 17 March, 2017 at 10:30 a.m. in Llangefni

**Councillor E. Caerwyn Roberts
Chair**

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COMMITTEE: Special Educational Needs Joint Committee

DATE: 24th June 2016

TITLE OF THE REPORT: Report of the SEN Provider Unit

ACTION: Consider the report

BACKGROUND: Description of the work of the SEN Joint Committee Provider Unit during the spring term 2016.

Report of the SEN Provider Unit

1.0 Administration of Assessment and Review Processes

We continue with the Service Manager who is with us on secondment. The secondment will come to an end on the last day of August this year.

We have now appointed a new temporary member of staff to the administrative team. She has worked for us before and we are very pleased to have her working for us. We now have a stronger team to undertake all our duties and meet the demands placed upon us, including all the Statutory Assessment administrative work and offering a practical service to the other teams in the Unit, the specialist teachers and the psychologists.

2.0 Specialist Teachers Service

The teaching service for children with hearing impairment and with visual impairment continue to be very busy.

We have met with a company producing new technical equipment for visual impairment, and there are exciting developments in this area, in the way Braille can be used at school and in ensuring easy access to the curriculum.

The language and communication service has begun to change the way they work as part of the two authorities' new Strategy.

The service for children with physical and medical difficulties continues to be able to work with a large number of children, since we have two members of staff in this area where historically there was only one.

3.0 Educational Psychology Service

We have continued to provide a service supporting the schools of the two authorities, including working with individual children, consulting on other matters involving additional learning needs, and conducting training within individual schools at their request.

We have also conducted training in the University and charged a fee for doing this. Following this, we have discussed how much of a fee would be appropriate in the future for this sort of work. We have begun to prepare information of the sorts of training the service can offer.

We have received a request from the University to be a part of their system for assessing students, especially when those students are Welsh-speaking. Having discussed this and thought about it, it was decided that it would not be appropriate for us to do this. Although it could bring income into the service and the Joint Committee, there might be difficulties

in us working in this role while employed by the Authority. Also, the workload was likely to be quite heavy.

We have had two students from Cardiff University working with us, one close to completing her training, and the other in her first year. It was a great help to the psychologists to have the service of the senior student especially, and we congratulate her for being successful in getting a job with Denbigh Education Authority, starting in September.

4.0 Additional Information

The tables below show the number of final statements that were produced within the statutory timetable of 26 weeks during the period 1/4/15 – 1/4/16 (Statutory Performance Indicators)

26 week Performance Indicators Gwynedd during the financial year 1/4/15 – 1/4/16	
Total of new final statements completed	38
Number of final statements within 26 weeks with exceptions	13
Number of final statements within 26 weeks without exceptions i.e. within time limits and no exceptions noted	3
Number of final statements over 26 weeks with exceptions i.e. over the time limit because of, or partly because of, external factors.	22
Number of final statements over 26 weeks without exceptions i.e. beyond the time limit and no exceptions noted (no-one late providing advice from external agencies and no factors that were beyond the control of the education authority and/or the SEN Joint committee.)	0
Performance Indicator 15a: From the total of cases during the first 6 mths of 2015/16, the percentage within the 26 weeks, exceptions or not.	42%
Performance Indicator 15b: From the cases where there were no exceptions, the percentage that were completed within 26 weeks	100%

26 week Performance Indicators Ynys Môn during the financial year 1/4/15 – 1/4/16	
Total of new final statements completed	35
Number of final statements within 26 weeks with exceptions	6
Number of final statements within 26 weeks without exceptions i.e. within time limits and no exceptions noted	2
Number of final statements over 26 weeks with exceptions i.e. over the time limit because of, or partly because of, external factors.	27
Number of final statements over 26 weeks without exceptions i.e. beyond the time limit and no exceptions noted (no-one late providing advice from external agencies and no factors that were beyond the control of the education authority and/or the SEN Joint committee.)	0
Performance Indicator 15a: From the total of cases during the first 6 mths of 2015/16, the percentage within the 26 weeks, exceptions or not.	22%
Performance Indicator 15b: From the cases where there were no exceptions, the percentage that were completed within 26 weeks	100%

COMMITTEE :	Special Educational Needs Joint Committee
DATE:	24 June 2016
TITLE OF REPORT:	Annual Governance Statement
RECOMMENDATION:	To Accept and Approve the Annual Governance Statement

1. BACKGROUND

- 1.1 The Accounts and Audit (Wales) 2014 Regulations sets fixed requirements on public bodies that operate partnership management arrangements through formal joint committees.
- 1.2 Section 5 requires the Joint Committee to review and approve annually a statement of internal control. To comply with this requirement the Annual Governance Statement has been prepared.
- 1.3 The Special Educational Needs Joint Committee is asked to accept and approve the Annual Governance Statement.

ANNUAL GOVERNANCE STATEMENT

This statement meets the requirement to produce a Statement of Internal Control pursuant to Regulation 4 of the Accounts and Audit (Wales) Regulation 2014.

Part 1: SCOPE OF RESPONSIBILITY

The Special Educational Needs Joint Committee was established by Gwynedd Council and Isle of Anglesey County Council in 1996 for the purpose of providing a special educational needs service by discharging the functions detailed in a service level agreement between the Joint Committee and the authorities.

The Special Educational Needs Joint Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

In discharging this overall responsibility, the Special Educational Needs Joint Committee is also responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk and adequate and effective financial management.

Part 2: THE PURPOSE OF THE GOVERNANCE FRAMEWORK

The governance framework comprises the systems and processes, and culture and values, by which the Special Educational Needs Joint Committee is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables the authorities that are part of the Special Educational Needs Joint Committee to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Special Educational Needs Joint Committee's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The governance framework described above has been in place at the Special Educational Needs Joint Committee for the year ended 31 March 2016 and up to the date of approval of the statement of accounts.

Part 3: THE GOVERNANCE FRAMEWORK

3.1 Membership

The Special Educational Needs Joint Committee has been established in accordance with requirements set out in the Local Government Act 1972 under section 101, section 102(1) (b) (power for two or more authorities to appoint a joint committee), section 103 (expenses incurred by a joint committee defrayed between the authorities), section 104 (disqualification for membership of a joint committee as per normal local authority rules) and section 105 (disability for voting on account of interests in contracts etc.).

Membership of the Joint Committee consists of 7 elected members of Gwynedd Council and 7 elected members of Isle of Anglesey County Council. Members are appointed by the Authority in accordance with the rules of political balance relevant to that Authority. In addition, membership of the Joint Committee will include 1 member nominated by the Bangor Diocesan Board of Finance with a right to vote, 1 member nominated by the Catholic Church with a right to vote, and one member nominated by the free churches with no right to vote.

The term of Membership, as well as arrangements for the appointment of a Chair and Vice Chair, are defined within the Constitution.

The Joint Committee is a permanent arrangement, and in accordance with the Constitution, if either authority desires to withdraw from the Joint Committee twelve months' notice must be given terminating at the end of the financial year.

3.2 Functions

The Special Educational Needs Joint Committee fulfils the following on behalf of Gwynedd Council and Isle of Anglesey County Council:

- Providing a special educational needs service by discharging the functions detailed in a service level agreement between the Joint Committee and the authorities.

3.3 Structure, Roles and Responsibilities

A Constitution is in place for the Joint Committee, dated 30 January 2004. The Constitution outlines the following roles:

- All activities of the Joint Committee are in accordance with the Council Procedure Rules of Isle of Anglesey County Council.
- Administrative and secretarial facilities shall be provided by Director of Legal Services for Isle of Anglesey County Council; the cost being shared between the two authorities.
- Staff are jointly employed by the two authorities for the purposes of discharging the functions delegated to the Joint Committee. Staff are employed in accordance with the conditions of service of Isle of Anglesey County Council together with any additional conditions imposed by the Joint Committee. The Constitution defines the Joint Committee's power to act in relation to all matters regarding staff employment.
- A personnel service is provided for the Joint Committee by Isle of Anglesey County Council; the cost being shared between the two authorities.

- The financial rules of Gwynedd Council are relevant to all of the joint committee's financial activity. The Joint Committee must report to the two authorities annually upon its financial position.
- All financial services are provided to the Joint Committee by the Head of Finance of Gwynedd Council; the cost being shared between the two authorities.
- The Joint Committee has the right to establish one or more sub-panels and to delegate some of its functions to the Sub-panel(s) provided that that delegation does not prevent the Joint Committee's own ability to exercise those functions.

Part 4: EFFECTIVENESS OF THE GOVERNANCE FRAMEWORK

The Special Educational Needs Joint Committee has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the executive managers who have responsibility for the development and maintenance of the governance environment, any reference within the head of internal audit's annual report, and also by comments made by the external auditors and other review agencies and inspectorates.

- In accordance with the Constitution of the Joint Committee, all of its activities are in accordance with the Council Procedure Rules of Isle of Anglesey County Council. As a result, therefore, reviews of the effectiveness of the Local Code of Governance, the Constitution and the system of internal control of that authority will also incorporate the basis of the Joint Committee's governance.

We have been advised on the implications of the result of the **review of the effectiveness of the governance framework** by the Special Educational Needs Joint Committee, and that the arrangements **continue to be regarded as fit for purpose in accordance with the governance framework**.

Part 5: SIGNIFICANT GOVERNANCE ISSUES

The processes outlined in previous sections of this statement describe the methods used by the Council to identify the most significant governance issues that need to be addressed.

The Special Educational Needs Joint Committee does not believe that any such issues have arisen during the assessment of its governance arrangements that warrant attention in this Annual Governance Statement.

Part 6: OPINION

We propose over the coming year to take steps to address the above matters to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation and operation as part of our next annual review.

ARWYN THOMAS
Head of Education, Gwynedd Council

Date: _____

Councillor
SEN Joint-Committee Chairman

Date: _____

DELYTH MOLYNEUX
Head of Learning, Anglesey County Council

Date: _____

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MEETING	Special Educational Needs Joint Committee (Isle of Anglesey County Council and Gwynedd Council)
DATE	24 June 2016
TITLE	The Joint Committee's Final Accounts for the year ended 31 March 2016
PURPOSE	To submit – <ul style="list-style-type: none"> • The Revenue Income and Expenditure Account Report for 2015/16, and • Statements of accounts return, duly certified, but pre-audit.
RECOMMENDATION	To receive and approve the accounts
AUTHOR	William E Jones, 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 Joint 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 £2.5million the joint committee is deemed to be a "small joint committee" and the accounts must be prepared on a statements of accounts return supplied by the Wales Audit Office.
- 1.6 The accounts and return will be subject to an audit by Deloitte, external auditors appointed by the Auditor General for Wales.

2. ACCOUNTS FOR 2015/16

- 2.1 **The Revenue Income and Expenditure Account for 2015/16 is submitted herewith as Appendix A**, as well as commentary on the major variances between the budget and actual expenditure for information “as usual”, in “outturn” format which, I trust, is more understandable for members acting as a “management board”.
- 2.2 **The statements of accounts return for 2015/16 (prior to audit) is submitted herewith as Appendix B, duly completed and certified** by Dafydd L Edwards, 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 Joint Committee on 23 September 2016.
- 2.4 Following audit and any required amendments, the Auditor General’s representative will certify the return prior to 30 September.

3. RECOMMENDATION

- 3.1 **The Special Educational Needs Joint Committee is asked to receive and approve the information in the appendices, i.e. –**
- Revenue Income and Expenditure Account for 2015/16 – Appendix A
 - 2015/16 statements of accounts return, subject to audit – Appendix B

SPECIAL EDUCATIONAL NEEDS JOINT COMMITTEE
(GWYNEDD AND ANGLESEY COUNCILS)
REVENUE INCOME AND EXPENDITURE ACCOUNT 2015/16

	Budget 2015/16	Final Accounts 2015/16	Variance Over/(Under)spend
	£	£	£
staffing			
structure			
2015/16			
Expenditure			
Employees			
Salaries			
(FTE)			
- Psychologists (8.1)	536,310	481,375	(54,935)
- Support Teachers (7.6)	390,400	511,059	120,659
- Administration (6.4)	193,380	168,197	(25,183)
Training	9,520	22,094	12,574
Professional Subscriptions	0	2,370	2,370
Redundancy cost	0	22,849	22,849
Liability Insurance	3,000	3,000	0
Building			
Rates	4,940	5,206	266
Rent and Services	11,630	28,300	16,670
Relocation Costs	0	2,709	2,709
Transport			
Travelling Expenses	50,780	45,264	(5,516)
Supplies and Services			
Resources / Office Supplies	17,480	10,534	(6,946)
Advertising of the Accounts	0	931	931
Audit Fee	0	920	920
Telephone	8,960	2,859	(6,101)
Post	1,880	2,585	705
Central Charges Anglesey	1,630	1,630	0
Central Charges Gwynedd	4,960	4,960	0
Savings to be found - Anglesey	(55,210)	0	55,210
Distribute Reserve to Gwynedd Council	0	92,380	92,380
Distribute Reserve to Anglesey County Council	0	58,150	58,150
Total Expenditure	1,179,660	1,467,372	287,712
Income			
External Income	(9,440)	(1,645)	7,796
Interest on balances	0	(474)	(474)
Core Contribution - Gwynedd Council	(752,046)	(752,046)	0
Core Contribution - Anglesey County Council	(418,174)	(418,174)	0
Additional Contribution - Gwynedd Council	0	(54,800)	(54,800)
Additional Contribution - Anglesey County Council	0	(89,704)	(89,704)
Application of Reserves - Gwynedd	0	(92,380)	(92,380)
Application of Reserves - Anglesey	0	(58,150)	(58,150)
Total Income	(1,179,660)	(1,467,372)	(287,712)
Total	0	0	0

	£
SEN Joint Committee Reserve Balance 31/03/2015	(150,530)
Distribute Reserve 01/04/2015 to Gwynedd Council	92,380
Distribute Reserve 01/04/2015 to Anglesey County Council	58,150
SEN Joint Committee Reserve Balance 31/03/2016	0

Final Accounts 2015/16 - Main variances

The final accounts show an overspend of £89,294 on a joint basis for 2015/16, with £55,210 of savings not having been found on behalf of Anglesey.

Expenditure Heading	Net Over / (Under) spend	
	(£)	(£)
Employees -		
Psychologists - temporary posts and training	(54,935)	
Support Teachers - various	120,659	
Administration - vacant posts/turnover	(25,183)	
Training - qualified staff strategy	12,574	
Redundancy cost	<u>22,849</u>	
Overspend - Employees		75,964
Supplies -		
Premises - Penrallt offices	19,645	
Travel Costs	(5,516)	
Resources / Office Supplies etc	<u>(10,491)</u>	
Overspend - Supplies		3,638
Anglesey savings not found		55,210
Overspend - Other (balance)		<u>9,692</u>
		<u>144,504</u>
Additional Contribution Gwynedd Council		(54,800)
Additional Contribution Anglesey County Council		<u>(89,704)</u>
		<u>(144,504)</u>

SEN Joint Committee reserve Balances

In line with the Joint-Committee's previous decision the Joint-Committee's balances have been refunded to Gwynedd and Anglesey at the beginning of the financial year.

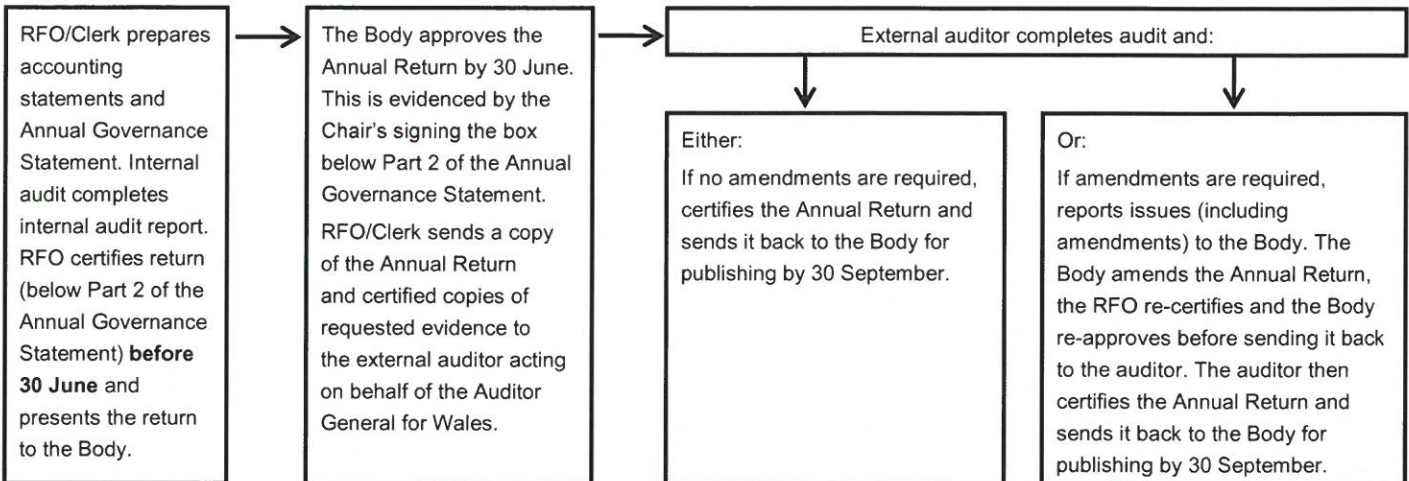
Movement in reserve	Reserve Balance (£)	% of budget
SEN Joint Committee Reserve Balance 31 March 2015	(150,530)	12.5
Distribute Reserve - Gwynedd Council 61.37%	92,380	
Distribute Reserve - Anglesey County Council 38.63%	58,150	
SEN Joint Committee Reserve Balance 31 March 2016	0	0.0

Smaller local government bodies in Wales Annual Return for the Year Ended 31 March 2016

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 complete all sections highlighted in red. 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. **Please note that copies of all documents provided for the purposes of the audit must be certified as true copies of the originals by the Clerk and Chair.** Unless requested, please **do not** send any original financial or other records to the external auditor.

Bodies should note the changes to the Annual Governance Statement. This is to be completed in full by all Bodies.

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 2016?	<input checked="" 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 checked="" 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 checked="" type="radio"/>	<input type="radio"/>
	Does the bank reconciliation as at 31 March 2016 agree to line 9?	<input checked="" type="radio"/>	<input type="radio"/>
All sections	Have all red boxes been completed and explanations provided where needed?	<input checked="" type="radio"/>	<input type="radio"/>
	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 checked="" type="radio"/>	<input type="radio"/>
Supporting evidence	Have all items and pages of supporting evidence provided to the audit been certified as a true copy of the original by the Clerk and Chair?	<input checked="" type="radio"/>	<input type="radio"/>

Accounting statements 2015-16 for:

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

	Year ending		Notes and guidance for compilers
	31 March 2015 (£)	31 March 2016 (£)	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	277,156	150,530	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	1,202,787	1,314,723	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	5,572	2,119	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	-1,195,445	-1,210,944	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	-139,540	-256,428	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	150,530	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	456	31,662	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	219,455	13,948	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	-69,381	-45,610	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	150,530	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	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).
	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	

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 2016, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref	
	Yes	No*			
1. We have approved the accounting statements which have been prepared in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and proper practices.	<input checked="" type="radio"/>	<input type="radio"/>	Prepared its accounting statements in the way 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 calculated and approved the Council/Board/Committee's budget requirement for the 2015-16 financial year in accordance the Local Government Finance Act 1992 and proper practices [and issued the precept in accordance with Sections 39 to 42 of the Local Government Finance Act 1992.]*	<input checked="" type="radio"/>	<input type="radio"/>	Properly planned its financial activities for the year and set a budget in accordance with statutory requirements.	13
2. We have received detailed financial reports setting out the [income and expenditure* receipts and payments*] and a summary of the Council/Board/Committee's financial position on a regular [monthly* / quarterly*] basis throughout the year.	<input checked="" type="radio"/>	<input type="radio"/>	Effectively monitored its financial position, income and expenditure against that budget throughout the financial year.	13
3. We have ensured that the Council/Board/Committee's internal audit is independent of its day-to-day decision-making process and maintenance of the accounting records and have agreed appropriate terms of reference for the internal audit.	<input checked="" type="radio"/>	<input type="radio"/>	Ensured that its internal audit function is able to undertake its work without potential conflicts of interest and with sufficient scope to provide an adequate and effective service.	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 2016.	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:
RFO signature: 	Chair signature:
Name: Dafydd L Edwards Date: 15/06/16 Statutory Finance Officer Gwynedd Council	Name: 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 2016.	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:
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 2016 of:

Special Educational Needs Joint Committee (Gwynedd and 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.

(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 Educational 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 2016.

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"/>	
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"/>	
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"/>	
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"/>	
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"/>	
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"/>	
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"/>	
8. Asset and investment registers were complete, accurate, and properly maintained.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	

	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"/>	
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"/>	
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"/>	

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.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	
13.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	
14.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	

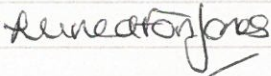
* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** 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 5 May, 2016. * 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 2014-15 and 2015-16. 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: 
Date: 02/06/2016

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 2015) equals the balance brought forward in the current year (line 1 of 2016). Explain any differences between the 2015 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.**