



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

Cyfarfod / Meeting

**PWYLLGOR POLISI CYNLLUNIO AR Y CYD  
JOINT PLANNING POLICY COMMITTEE**

Dyddiad ac Amser / Date and Time

**2.00pm, DYDD GWENER, 26 MEHEFIN, 2015  
2.00pm, FRIDAY, 26 JUNE, 2015**

Lleoliad / Location

**YSTAFELL BWYLLGOR 1 / COMMITTEE ROOM 1  
ISLE OF ANGLESEY COUNTY COUNCIL OFFICES, LLANGEFNI**

\*Noder y lleoliad ogydd / Please note the venue\*

**\* BYDD CYFARFOD O'R PANEL CYNLLUN DATBLYGU LLEOL AR Y CYD  
YN DILYN YMLAEN O'R PWYLLGOR \***

**\* A MEETING OF THE JOINT LOCAL DEVELOPMENT PLAN PANEL  
WILL FOLLOW ON FROM THE COMMITTEE \***

Pwynt Cyswllt / Contact Point

**Nia Davies**

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*(DOSBARTHWDYD / DISTRIBUTED 19/06/15)*

**PWYLLGOR POLISI CYNLLUNIO AR Y CYD  
JOINT PLANNING POLICY COMMITTEE**

**AELODAETH / MEMBERSHIP**

**GWYNEDD**

Y Cynghorwyr / Councillors

Gwen Griffith, John Brynmor Hughes, Dyfrig Jones, Dafydd Meurig,

John Pughe Roberts, John Wyn Williams,

Owain Williams.

**YNYS MÔN / ISLE OF ANGLESEY**

Y Cynghorwyr / Councillors

Ann Griffith, Lewis Davies,

Victor Hughes, J. Arwel Roberts,

Nicola Roberts; William Thomas Hughes,

Kenneth Hughes,

**Eilyddion / Substitutes**

**Gwynedd**

Y Cynghorydd / Councillor

Gethin Glyn Williams

**Ynys Môn / Isle of Anglesey**

Y Cynghorydd / Councillor

Jeff Evans

## AGENDA

**1. ELECT CHAIRMAN**

To elect a Chairman for 2015/16

**2. ELECT VICE – CHAIRMAN**

To elect a Vice-chairman for 2015/16

**3. WELCOME AND APOLOGIES**

To receive any apologies for absence.

**4. DECLARATION OF PERSONAL INTEREST**

To receive any declaration of personal interest.

**5. URGENT BUSINESS**

To note any items that are a matter of urgency in the view of the Chairman for consideration.

**6. MINUTES**

The Chairman shall propose that the minutes of the meeting of this committee held 18 December 2014 be signed as a true record.

(copy herewith – *white* paper)

**7. ANNUAL GOVERNANCE STATEMENT FOR THE JOINT PLANNING POLICY COMMITTEE**

To submit the Interim Head of Regulatory Department's report.

(copy herewith – *yellow* paper)

**8. THE JOINT COMMITTEE'S FINAL ACCOUNTS (for the year ended 31.3.2015)**

To submit the Senior Finance Manager's report

(copy herewith – *pink* paper)



## **JOINT LOCAL DEVELOPMENT PLAN**

### **Joint Planning Policy Committee**

**18 December 2014**

**Siambr Dafydd Orwig, Caernarfon**

#### **Present:**

##### **Isle of Anglesey County Council**

Cnllr. Ann Griffith  
Cnllr. Lewis Davies  
Cnllr. Victor Hughes  
Cnllr. Kenneth Hughes

##### **Gwynedd Council**

Cnllr. John Brynmor Hughes  
Cnllr. Dafydd Meurig  
Cnllr. John Wyn Williams  
Cnllr. Owain Williams

#### **Officers:**

Rhun ap Gareth	Senior Solicitor, Gwynedd Council
Gareth Jones	Senior Manager, Planning and Environment Service, Gwynedd Council
Jim Woodcock	Head of Planning and Public Protection Services, Isle of Anglesey County Council
Nia Haf Davies	Planning Manager (Policy), Joint Planning Policy Unit

#### **Apologies:**

Cnllr. John Arwel Roberts – IACC  
Cnllr. Nicola Roberts – IACC  
Cnllr. John Pughe Roberts – GC  
Cnllr. Dyfrig Jones (Substitute) – GC  
Cnllr. Gwen Griffith – GC  
Cnllr. Gethin Williams - GC  
Aled Davies – Head of Regulatory Department GC

**1. APOLOGIES**

As noted above.

**2. DECLARATION OF PERSONAL INTEREST**

None

**3. URGENT MATTERS**

None

**4. MINUTES**

The minutes of the Joint Planning Policy Committee held on the 26 September were accepted as being correct and were signed by the Chairman.

**5. JOINT LOCAL DEVELOPMENT PLAN – DEPOSIT PLAN**

- i. The Planning Manager (Policy) presented a report to the Committee, which presented the Deposit Plan in order to gain its approval to consult the public about it. It was noted that the Isle of Anglesey County Council's Executive Committee and Gwynedd Council's Cabinet had supported the Plan's release for public consultation. A copy of the Written Statement and the Inset Proposals Maps were included as appendix to the report. Other appendix provided an overview of the Plan's key messages to each Council's area as well as providing a description of the different assessments.
- ii. A description of the methods used to obtain information, ideas and views in order to develop the Deposit Plan's content was provided.
- iii. The 4th edition of the Plan's Newsletter was published in order to raise awareness amongst specific and general stakeholders as well as members of the public and other bodies and organisations that have shown an interest in the Plan's development.
- iv. The Deposit Plan's Written Statement is in 8 parts and the map document is in two parts, i.e. proposals maps and constraints maps. The Panel had received reports during the period since the public consultation in May 2013 about the Preferred Strategy in order to influence the Plan's development.
- v. Reference was made to publishing a user friendly version of the Deposit Plan alongside the public consultation about the Plan.
- vi. A description was provided of the intention to publish a statutory notice and to inform the specific and general consultees as well as everyone else on the database, which included individuals, groups and organisations that had shown an interest in the Plan. Arrangements would be made to hold drop in sessions in specific locations in the Plan area.

- vii. It was noted that the public consultation is likely to take place during February and March 2015 – a statutory 6 weeks period.
- viii. Officers had met recently with Councillors from both Councils and with representatives of Community Councils to start raising awareness about the Plan's key messages. County Councillors and Community Councils would receive information before the public consultation period started so that they could share the information with their communities.
- ix. The following matters were raised:
  - That the 6 weeks was a sufficient period;
  - That community councils should receive information about development in neighbouring areas;
  - The importance of raising awareness beforehand;
  - That it is important to promote sustainable communities across the Plan area, since parts of the Plan area are particularly rural and that issues such as lack of employment opportunities and availability of affordable housing are more intense in these areas;
  - Appropriately scaled development should be promoted;
  - Need to ensure that the housing requirement reflects local employment opportunities;
  - The importance of the Welsh language in the Plan area;
  - The importance of the Areas Outstanding Natural Beauty;
  - The importance of promoting development of a very high standard.
- x. In response:
  - That the Local Development Plan Regulations sets the public consultation period;
  - The comments about raising awareness were noted and it was agreed that County Councillors and Community Councils had an important role;
  - It was noted that the Deposit Plan is a document that provides a land use planning framework and that it has an important role as a facilitator to realise economic development plans and strategies;
  - Reference was made to publish Supplementary Planning Guidance, which would provide information about the required evidence to support sustainable development;
  - Reference was made to the statutory requirement to monitor the strategy and its policies' implementation and that the monitoring framework in part 8 of the Plan's Written Statement.

**It was decided to: delegate the right to make minor amendments to ensure the Deposit Plan's correctness and consistency to the Head of the Planning Service (Gwynedd Council) and the Head of the Planning Service and Public Protection (Anglesey County Council); approve the Deposit Plan for public consultation in order to conform with legislative requirements; and to delegate the right to the Heads of Services to take appropriate steps with regards to the public consultation on the Deposit**

**Plan and associated documents in order to conform with legislative requirements.**

## ITEM

<b>MEETING</b>	JOINT PLANNING POLICY COMMITTEE
<b>DATE</b>	26 JUNE 2015
<b>TITLE</b>	ANNUAL GOVERNANCE STATEMENT FOR THE JOINT PLANNING POLICY COMMITTEE
<b>PURPOSE</b>	FOR INFORMATION TO THE JOINT COMMITTEE MEMBERS
<b>AUTHOR</b>	Dafydd Williams, Interim Head of Regulatory Department

### 1. BACKGROUND

- 1.1 Section 5 of the Accounts and Audit (Wales) 2014 Regulations sets fixed requirements on public bodies that operate partnership management arrangements through formal joint committees. This means that there is a need to report formally to the Joint Committee and produce an Annual Financial Report.
- 1.2 To correspond with requirement in section 5 of the Regulations, attached is a first draft of the Governance Statement for the Joint Planning Policy Committee. The document has been produced to offer a framework to the financial report, following consideration of different contracts between Gwynedd Council and Anglesey Council.
- 1.3 Please note that this is a statement for the consideration of the Committee and not a declaration on behalf of the Committee.
- 1.4 The draft is presented for the Committee's attention. The final report will be submitted to the Committee in September as part of the Joint Committee's package of audit reports.



## **ANNUAL GOVERNANCE STATEMENT**

This statement meets the requirement to produce a Statement of Internal Control pursuant to Section 5 of the Accounts and Audit (Wales) Regulation 2014.

### **Part 1: SCOPE OF RESPONSIBILITY**

Gwynedd Council and Isle of Anglesey County Council agreed on 15 June 2010 to establish a formal joint working arrangement for the provision of the Planning Policy Service for both Authorities. It was agreed that the Joint Planning Policy Committee would be formed as a formal cross boundary decision making body.

The Joint Planning Policy 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 Joint Planning Policy 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 Joint Planning Policy 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 Joint Planning Policy 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 Joint Planning Policy 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 Joint Planning Policy Committee for the year ended 31 March 2015 and up to the date of approval of the statement of accounts.

## **Part 3: THE GOVERNANCE FRAMEWORK**

### **3.1 Membership**

The Joint Planning Policy 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.).

There are 14 members, with 7 members from Gwynedd Council and 7 members from Isle of Anglesey County Council.

### **3.2 Functions**

The Joint Planning Policy Committee fulfils the following on behalf of Gwynedd Council and Isle of Anglesey County Council:

- to agree and finalise the Gwynedd and Môn Deposit Local Development Plan
- to agree and finalise report on consultation responses and (where appropriate) amendments to the Gwynedd and Môn Deposit Local Development Plan
- to adopt Supplementary Planning Guidance in respect of an Adopted Local Development Plan for Gwynedd and Môn
- to advise upon the formulation of the Gwynedd and Môn Delivery Agreement, Strategic Options and Preferred Strategy
- to formulate the Gwynedd and Môn Deposit Local Development Plan
- to formulate and consider Consultation Responses to the Deposit Local Development Plan
- to receive and accept the Planning Inspector's Report
- to have responsibility for the monitoring and review of the Local Development Plan for Gwynedd and Môn
- to have responsibility for advising on oversight and review of externally funded programmes not within the remit of the Committee but material to the work undertaken by or on behalf of the Committee and shared resources. This will include (but is not limited to) providing responses to Local Development plans in neighbouring Planning Authorities and consultation documents in respect of National Planning Policy and advice documents.
- to oversee and receive reports on the Joint Planning Policy Unit
- to formulate Supplementary Planning Guidance in respect of an Adopted Local Development Plan for Gwynedd and Môn
- to appoint any panel or working group in order to assist the Committee to fulfil its functions

### **3.3 Structure, Roles and Responsibilities**

In order to assist it in carrying out its functions, the Joint Planning Policy Committee has established the following:

- Joint Project Board
- Joint Planning Policy Unit
- Joint Local Development Plan Panel

Each of these has a specific role within the governance arrangements of the Committee.

### ***Joint Planning Policy Unit***

A Formal Agreement was signed between the two authorities on 13 October 2011 to establish formally a Joint Planning Policy Unit. Gwynedd Council is the Host Authority, and the agreement for the establishment of the Unit states that both authorities would support the Unit through the TUPE transfer of staff to Gwynedd Council. Gwynedd Council is also responsible for providing financial management and administration of the Unit.

Staff appointments to the Unit are made in accordance with the policies and procedures of Gwynedd Council, but in consultation with the Joint Project Board.

In terms of day to day operation, therefore, the Joint Planning Policy Unit works within Gwynedd Council's Governance Framework.

### ***Joint Project Board***

The Joint Project Board is an internal group of Gwynedd Council and Isle of Anglesey County Council officers. In accordance with its Terms of Reference, the Joint Project Board:

- Provides strategic input into the work of preparing the joint Local Development Plan (LDP) and ensures that the Joint Planning Policy Unit adheres to the timetable stated in the Delivery Agreement
- Takes a strategic overview of the work of the Joint Planning Policy Unit and makes operational decisions in relation to the service provided by the Unit to both Authorities.

In doing so, the Joint Project Board:

- Ensures that the strategic objectives of Gwynedd Council and Isle of Anglesey County Council are fed into the process of preparing the joint Local Development Plan (LDP).
- Accepts, and provides comments on the reports submitted by the Planning Manager (Joint Planning Policy Unit) and the Senior Manager, Environmental Service (Gwynedd Council), on the work of preparing the joint LDP and on the Unit's work in general, including any operational issues that are likely to attract the wider service provided by the Unit.
- Ensures that progress with the work of preparing the LDP is in accordance with the timetable and details included in the Delivery Agreements approved by the Welsh Government.

### ***Joint Local Development Plan Panel***

The Joint Local Development Plan Panel is an internal group of Gwynedd Council and Isle of Anglesey County Council Elected Members. Its main purpose is to consider and provide an opinion on intermediate documents, including documents that provide the conclusions of public consultation or public participation periods in order to facilitate the work of adhering to the timetable in the Delivery Agreement

Its objectives are:

- To consider draft documents at intermediate stages in the process of preparing the Joint LDP in order to identify other issues or options for inclusion in the draft documents before they are published as a basis for stimulating discussion and public participation in them, e.g. vision of the Joint LDP, alternative strategies for the Joint LDP area, consideration of the draft scoping report for the Sustainability Assessment, in accordance with the Community Involvement Scheme in the Delivery Agreement.
- To receive, and take account of comments from the public and any group / stakeholder forum during the statutory public consultation or public participation.

### **3.4 Service Standards**

In accordance with the agreement for establishing the Joint Planning Policy Unit:

- Gwynedd Council acts as the Host Authority for the Unit.
- The Unit is accountable to the Joint Planning Policy Committee, and ensures that advice given to the Committee is competent and compliant with current Law and good practice. The Planning Manager maps out the proposed meetings of the Joint Planning Policy Committee as part of a Work Programme, ensuring circulation of information in accordance with established standards of Gwynedd Council, as the Host Authority
- The work by the Unit for the preparation of a single Local Development Plan has the input of the Joint Local Development Plan Panel and the meetings of this Panel are mapped out as part of the Work Programme, with information circulated in accordance with the established standards of Gwynedd Council, as the Host Authority.
- The Unit undertakes the tasks required for preparation of the single Local Development Plan, in accordance with the Delivery Agreement agreed by the Welsh Government.
- The Unit reports to the Joint Project Board, in accordance with the Project Board's Terms of Reference.
- The Unit engages in full and timely exchange of information with customers within the Authorities and externally, in accordance with the established standards of Gwynedd Council, as the Host Authority.

#### **Part 4: EFFECTIVENESS OF THE GOVERNANCE FRAMEWORK**

The Joint Planning Policy 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.

- As Gwynedd Council is the host authority of the Joint Planning Policy Committee, reviews of the effectiveness of the Local Code of Governance, Constitution and 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 Joint Planning Policy 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 Joint Planning Policy 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.

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**Dafydd Wyn Williams**  
[INTERIM HEAD OF REGULATORY ,  
GWYNEDD COUNCIL]

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**Councillor J.Arwel Roberts**  
[LEAD MEMBER OF  
JOINT PLANNING POLICY COMMITTEE]

**DATE:**

**DATE:**

<b>MEETING</b>	Joint Planning Policy Committee (Isle of Anglesey County Council and Gwynedd Council)
<b>DATE</b>	26 June 2015
<b>TITLE</b>	The Joint Committee's Final Accounts for the year ended 31 March 2015
<b>PURPOSE</b>	To submit – <ul style="list-style-type: none"> <li>• The Revenue Income and Expenditure Account Report for 2014/15, and</li> <li>• The Official Return on the Accounts, duly certified, but pre-Audit</li> </ul>
<b>RECOMMENDATION</b>	To receive and approve the accounts
<b>AUTHOR</b>	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 Joint Planning Policy 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 the Wales Audit Office.

## **2. ACCOUNTS FOR 2014/15**

- 2.1 **The Revenue Income and Expenditure Account for 2014/15 is submitted herewith as Appendix A** in simple “outturn” format.
- 2.2 **The Official Annual Return for 2014/15 (prior 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 These will be subject to imminent audit by the Wales Audit Office, and the Appointed Auditor (Anthony Barrett) will produce an “ISA 260” report (detailing the Wales Audit Office’s main findings). Should any amendments be necessary then a revised version will be presented to the Joint Committee meeting on 25 September before being certified by the Auditor prior to 30 September.
- 2.4 For a number of reasons there was slippage in the work programme which has resulted in the final expenditure for 2014/15 being below the original budgeted amount. This “underspend” has been put aside in an earmarked reserve and committed for expenditure in 2015/16.

## **3. RECOMMENDATION**

- 3.1 The Joint Planning Policy Committee is asked to receive and approve the information in the appendices, i.e. –
  - Revenue Income and Expenditure Account for 2014/15 – Appendix A
  - Official Annual Return for 2014/15 Audit (pre-audit) – Appendix B

**JOINT PLANNING POLICY COMMITTEE  
(GWYNEDD AND ANGLESEY COUNCILS)**

**REVENUE INCOME AND EXPENDITURE ACCOUNT 2014/2015**

	Budget 2014/2015 £	Final Accounts 2014/2015 £	Variance Over/(Under)spend £
<b>Expenditure</b>			
Employees			
Salaries	445,580	421,253	(24,327)
Other Staff Costs	2,310	18,079	15,769
Liability Insurance	4,770	1,837	(2,933)
Transport			
Pooled Cars	1,460	2,111	651
Travelling Expenses	10,890	3,581	(7,309)
Disturbance Allowance	0	260	260
Supplies and Services			
Unit Running Costs	15,450	9,290	(6,160)
Project Development Costs			
Printing and Publication Costs	100,690	57,010	(43,680)
Research Costs	109,030	74,181	(34,849)
Marketing and Publicity	4,430	3,745	(685)
Hardware and Software purchase	32,300	34,544	2,244
Central Support			
Central Recharges	66,110	66,545	435
Other			
Previous underspend adjustment	0	46,340	46,340
<b>Total Expenditure</b>	<b>793,020</b>	<b>738,776</b>	<b>(54,244)</b>
<b>Income</b>			
Welsh Assembly Grant	0	(154,500)	(154,500)
Sales	0	(2,772)	(2,772)
Anglesey County Council Contribution	(396,510)	(300,602)	95,908
Gwynedd Council Contribution	(396,510)	(300,602)	95,908
Contribution from Reserves	0	(80,880)	(80,880)
<b>Total Income</b>	<b>(793,020)</b>	<b>0</b>	<b>(839,356)</b>
<b>Total Net Expenditure</b> (to be transferred to earmarked reserves)	<b>0</b>	<b>(100,580)</b>	<b>(100,580)</b>
Balances/Earmarked Reserves 31/03/14:			(175,440)
Contribution from reserves 2014/15:			80,880
Net Surplus 2014/15:			(100,580)
<b>Balances/Earmarked Reserves 31/03/14:</b>			<b>(195,140)</b>





## Small Local Government Bodies in Wales Annual Return for the Year Ended 31 March 2015

Section 12 of the Public Audit (Wales) Act 2004 requires local government bodies in Wales to make up accounts each year to 31 March and to have those accounts audited by the Auditor General for Wales. Regulation 14 of the Accounts and Audit (Wales) Regulations 2014 states that smaller local government bodies (ie, those with annual income and expenditure below £2.5 million) must prepare their accounts in accordance with proper practices.

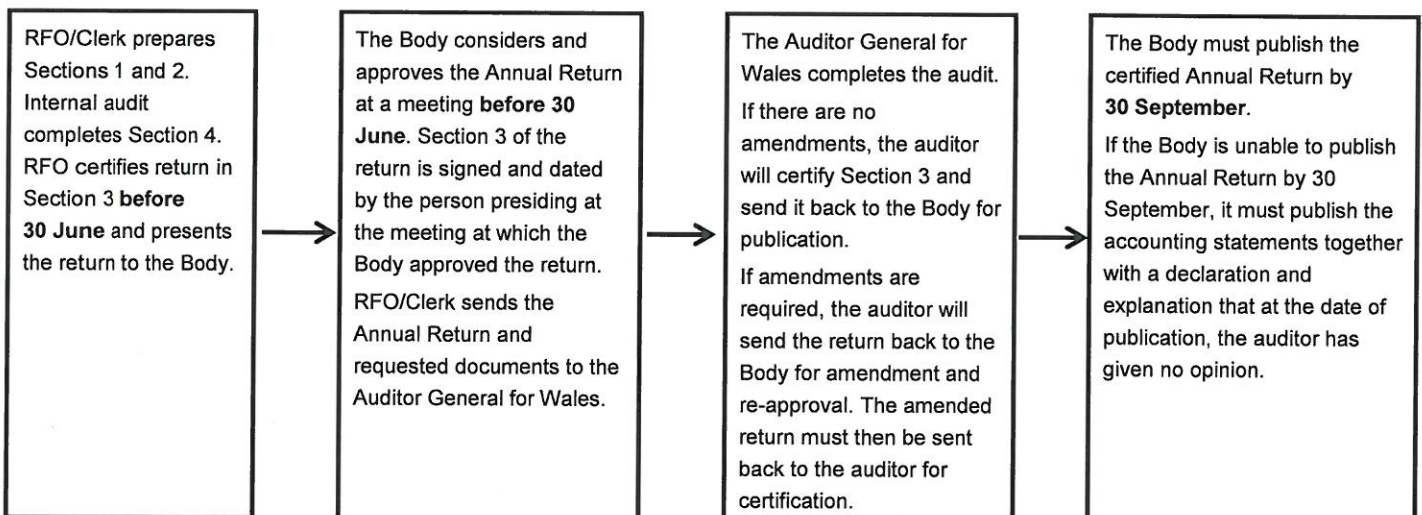
The following legislation defines proper practices as the One Voice Wales/SLCC Guidance publication *Governance and accountability for local councils in Wales – A Practitioners' Guide (2011)* (the Practitioners' Guide):

- Port health authorities: Accounts and Audit (Wales) Regulations 2014, Regulation 4(b)
- Small joint committees: Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003, Regulation 25(1)

The Practitioners' Guide requires that smaller bodies prepare their accounts in the form of an annual return. This Annual Return meets the requirements of the Practitioners' Guide.

**Please complete all sections highlighted in pink.** Incomplete or incorrect returns may require additional external audit work and incur additional costs. Further guidance is included in Section 5 and in Section 2 which includes references to where the Practitioners' Guide has further information.

Under the Accounts and Audit (Wales) Regulations 2014, the Body must formally approve the return and certify Section 3 before the return is sent to the auditor. The Body must approve the Annual Return by 30 June. Unless the Annual Return needs to be amended, the auditor will certify the return and send it back to the Body for publication with no further approval by the Body required. The accounts approval and audit arrangements follow the process as set out below.



Your external audit team will advise you what additional information is needed for the audit.

Please send the original Annual Return (ie, not a photocopy), together with any additional information requested, to your external auditor by the date specified by the auditor. Unless requested, please do not send any original financial records to the external auditor.

Audited and certified returns are sent back to the Body for publication or display of Sections 1, 2 and 3.

Section 1 – Accounting statements for:

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

	Year ending		Notes and guidance for compilers				
	31 March 2014 (£)	31 March 2015 (£)	Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the Body's underlying financial records for the relevant year.				
1. Balances brought forward	0	175,440	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 and/or levy	886,438	601,204	Total amount of local taxation, rates and/or levy received or receivable in the year including funding from a sponsoring body.				
3. (+) Total other receipts	364	157,272	Total income or receipts as recorded in the cashbook less income from local taxation and/or levy (Line 2). Include any grants received here.				
4. (-) Staff costs	-463,551	-441,169	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.				
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the Body's borrowing (if any).				
6. (-) Total other payments	-247,811	-297,607	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	175,440	195,140	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).				
8. (+) Debtors and stock balances	0	7,718	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to and stock balances held at the year-end.				
9. (+) Total cash and investments	220,837	247,981	<b>All accounts:</b> 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	-45,397	-60,559	<b>Income and expenditure accounts only:</b> Enter the value of monies owed by the Body (except borrowing) at the year-end.				
11. (=) Balances carried forward	175,440	195,140	<b>Total balances should equal Line 7 above:</b> 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, plus other long-term assets owned by the Body 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).

## Section 2 – Annual Governance Statement

We acknowledge as the members of the Body, 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 Body's accounting statements for the year ended 31 March 2015, that:

	Agreed?		'YES' means that the Body:	PG Chap.
	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.	✓		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.	✓		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 Body to conduct its business or on its finances.	✓		Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	✓		Has given all persons interested the opportunity to inspect and ask questions about the Body's accounts.	6, 23
5. We have carried out an assessment of the risks facing the Body and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		Considered the financial and other risks it faces in the operation of the Body and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the Body's accounting records and control systems throughout the year and have received a report from the internal auditor.	✓		Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the Body.	6, 8
7. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	✓		Has responded to matters brought to its attention by internal and external audit.	6, 8, 23
8. 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 Body and, where appropriate, have included them on the accounting statements.	✓		Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
9. Trust funds – in our capacity as trustee, we have: <ul style="list-style-type: none"> <li>Discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.</li> </ul>			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.

**Section 3 – Certification and approval**

**Approval and certification of the accounts and annual governance statement**

The Body 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 an Annual Return which:

- summarises the Body's accounting records for the year ended 31 March 2015; and
- confirms and provides assurance on those matters that are important to the external auditor's responsibilities.

<p><b>Certification by the RFO</b></p> <p><b>Certificate under Regulation 15(1) Accounts and Audit (Wales) Regulations 2014</b></p> <p>I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Body, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2015.</p>	<p><b>Approval by the Body</b></p> <p><b>Approval of accounting statements under Regulation 15(2) Accounts and Audit (Wales) Regulations 2014 and the Annual Governance Statement</b></p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Body under body minute reference:</p> <p>INSERT MINUTE REFERENCE</p>
<p>RFO signature: </p>	<p>Chair signature: SIGNATURE REQUIRED</p>
<p>Name: <b>Dafydd L Edwards</b></p>	<p>Name: NAME REQUIRED</p>
<p>Date: <b>9/6/15</b></p>	<p>Date: DDMMYYYY</p>

**External Audit Certificate**

The external auditor conducts the audit 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 2015 of:

<b>Body</b>
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**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/meeting are included in our report to the Body dated \_\_\_\_\_.]

(\* Delete as appropriate)

<b>External auditor's signature:</b>	
For and on behalf of the Auditor General for Wales	
<b>External auditor's name:</b>	<b>Date:</b>

**Section 4 – Annual internal audit report to:**

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

The Body'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 2015.

The internal audit has been carried out in accordance with the Body'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 Body.

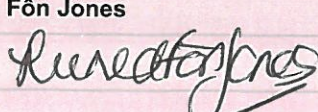
	Agreed?			
	Yes	No*	N/A	Not covered**
1. Appropriate books of account have been properly kept throughout the year.	✓			
2. The Body's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	✓			
3. The Body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓			
4. The annual precept requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.			✓	
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓			
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.			✓	
7. Salaries to employees and allowances to members were paid in accordance with Body approvals, and PAYE and NI requirements were properly applied.	✓			
8. Asset and investment registers were complete and accurate, and properly maintained.			✓	
9. Periodic and year-end bank account reconciliations were properly carried out.	✓			
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.	✓			
11. Trust funds (including charitable trusts). The Body has met its responsibilities as a trustee.			✓	

For any risk areas identified by the Body (list any other risk areas below or on separate sheets if needed) adequate controls existed:	Agreed?			
	Yes	No*	N/A	Not covered**
13.				
14.				

\* 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.

**Name of person who carried out the internal audit:** Luned Fôn Jones

**Signature of person who carried out the internal audit:** 

**Date:** 04-06-2015

## Section 5 – Guidance notes on completing the 2015 Annual Return

1. **Please note the changes to the accounts approval and audit process for this year. These are described on the front cover of this Annual Return.**
2. For guidance please read the Practitioners' Guide (*Governance and accountability for local councils: A Practitioners' Guide 2011 (Wales)*) – available from One Voice Wales and SLCC. It contains everything you need for the financial year-end and the statutory audit.
3. **The Wales Audit Office Good Practice Exchange ([www.wao.gov.uk/good-practice/finance/community-council-money](http://www.wao.gov.uk/good-practice/finance/community-council-money)) provides further information on the accounts and audit process along with guidance on governance matters.**
4. Please make sure that all sections are completed (ie, no empty pink boxes) by the appropriate person and the certificates in Section 3 are properly signed and dated. Avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are properly initialled and an explanation for them is provided to the 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.
5. Use the checklist provided below. Use a second pair of eyes, perhaps your internal auditor or the Chair, to review your Annual Return for completeness before sending a copy to the auditor.
6. Make sure that the copy of the bank reconciliation you send to your auditor with the copy 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 Body holds any 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\*.
7. Please **explain fully** any significant variances in the accounting statements. The auditor wants to know that **you** understand the reasons for the change. Please include a relevant and quantified analysis as shown in the Practitioners' Guide examples and not just a copy of your detailed accounts.
8. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful. Please ensure that you enclose all the information that the auditor has asked for. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances this may incur additional costs for which the auditor is entitled to charge additional fees.
9. Please make sure that Section 1 adds up! Also please ensure that the balance carried forward from the previous year (Line 7 of 2014) equals the balance brought forward in the current year (Line 1 of 2015).
10. **Do not complete the External Audit Certificate in Section 3.** The external auditor completes this after the external audit work has been completed.
11. **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 to the Body.

Completion checklist – 'No' answers mean that you may not have met requirements		Done?	
On submission to the external auditor		Yes	No
<b>Accounts</b>	Do the papers to be sent to the external auditor include an explanation of significant variations from last year to this year?		
	Does the bank reconciliation as at 31 March 2015 agree to Line 9?		
<b>Approval</b>	Has the RFO certified Section 3 (Regulation 15 (1)) no later than 30 June 2015?		
	Has the Body approved the accounting statements before 30 June 2015 and has Section 3 been signed and dated by the person presiding at the meeting at which approval was given?		
<b>All sections</b>	Have all pink boxes in Sections 1 and 2 been completed and explanations provided where needed?		
	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.		
If accounts are amended after receipt of external auditor's report on matters arising		Yes	No
<b>Accounts</b>	Have the amended accounting statements been approved and Section 3 re-signed and re-dated as evidence of the Body's approval of the amendments before re-submission to the auditor?		