



Mae'r ddogfen hon ar gael yn Gymraeg yn ogystal â Saesneg.

This document is available in Welsh as well as English.

Audit notice where RFO has certified the accounts but the audited body is not meeting and therefore unable to approve the accounts

Regulation 10(1) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires that Responsible Financial Officers of Police and Crime Commissioner for Dyfed-Powys and Chief Constable of Dyfed-Powys Police to sign and date the statement of accounts, and certify that it presents a true and fair view of the financial position of the body at the end of the year to which it relates and of that body's income and expenditure for that year. The Regulations required that this be completed by 31 May 2020.

The Responsible Financial Officers signed and certified the accounts on 29 May and again on 29 July.

Regulation 10(2) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires that following the certification by the Responsible Financial Officer referred to above, of Police and Crime Commissioner for Dyfed-Powys and Chief Constable of Dyfed-Powys Police approve and publish the audited statement of accounts. The Regulations required that this be completed by 31 July 2020.

Due to the COVIC-19 outbreak, the audit of the 2019-20 statement of accounts has not yet been completed and no audit opinion has been provided. The statement of accounts that is published is the unaudited statement of accounts.