**Reoliadau Cyfrifon ac Archwilio (Cymru) 2014**

**Awdurdod Parc Cenedlaethol Arfordir Penfro**

**Datganiad Cyfrifon am y flwyddyn yn diweddu 31 Mawrth 2024**

Mae’n ofynnol o dan Reoliad 10(1) o Reoliadau Cyfrifon ac Archwilio (Cymru) 2014 (fel y’i diwygiwyd) i Swyddog Cyllid Cyfrifol Awdurdod Parc Cenedlaethol Arfordir Penfro lofnodi a dyddio’r datganiad cyfrifon drafft ac ardystio ei fod yn rhoi darlun cywir a theg o’r datganiadau ariannol ar ddiwedd y flwyddyn ariannol y mae’n ymwneud â hi, ac incwm a gwariant am y flwyddyn honno. Mae'r Rheoliadau yn ei gwneud yn ofynnol i hyn gael ei gwblhau erbyn 31 Mai 2024.

O dan Reoliad 10(4) o Reoliadau Cyfrifon ac Archwilio (Cymru) 2014 (fel y’u diwygiwyd), mae’r Swyddog Cyllid Cyfrifol yn datgan , ni fydd y datganiadau ar gyfer 2023-24 wedi’i llofnodi a’i ardystio erbyn y dyddiad penodol. Mae'r oedi o ganlyniad i newidiadau mewn staff allweddol ynghyd ag amserlen archwilio ddiweddarach cyhoeddwyd gan Archwilio Cymru.

O fewn disgwyliadau Llywodraeth Cymru, bwriadir i lofnodi datganiad drafft o gyfrifon 2023-24 erbyn 31 Gorffennaf 2024 ac ardystiad gan Archwilio Cymru erbyn 30 Tachwedd 2024.

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**Accounts and Audit (Wales) Regulations 2014**

**Pembrokeshire Coast National Park Authority**

**Statement of Accounts for the year ended 31 March 2024**

Regulation 10(1) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires Pembrokeshire Coast National Park Authority’s Responsible Finance Officer to sign and date the draft 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 financial year to which it relates, and of that body's income and expenditure for that year. The Regulations require this to be completed by 31 May 2024.

As required by Regulation 10(4) of the Accounts and Audit (Wales) Regulations 2014 (as amended), the Responsible Finance Officer declares that the statement of accounts for 23-24 will not be signed and certified by the due date. The delay is due to changes in key staff and a later audit timetable as notified by Audit Wales.

Within the expectations of Welsh Government, we aim to sign the draft 2023-24 statement of accounts by 31 July 2024 and Audit Wales certification by 30 November 2024.

Date: 29th May 2024