

APPENDIX 2

9.2 The Governance and Audit Committee

- 9.2.1 The Council will appoint an Audit Committee to discharge the functions described in Section 13 of this Constitution and in accordance with sections 81-87 of The Measure.
- 9.2.2 The Committee shall comprise of ??? Councillor Members (being two thirds of the Membership) and one third of the embers must be lay persons and no more than one Member(it is acceptable for there to be none) of the Cabinet and assistant to the Cabinet Executive (which Cabinet Executive Member must not be the Leader).
- 9.2.3 The Chair of the Audit Committee and deputy Chair is appointed by it. The person appointed chair must be a lay person. The person appointed as deputy chair cannot be a Member of the Cabinet or assistant to the Cabinet Executive.
- 9.2.3 A meeting of the Audit Committee is to be chaired:
- (a) by the committee chair, or
- (b) if the committee chair is absent, by the deputy chair.
- (c) If both the committee chair and the deputy chair are absent the committee may appoint a member of the committee who is not a member of the Council's Cabinet , or an assistant to its Cabinet, to chair the meeting.
- 9.2.4 All members of the Audit and Governance Committee may vote on any matter before the Committee.

SECTION 13 PART 1

THE GOVERNANCE AND AUDIT COMMITTEE

- Details of the composition of this committee are included in Section 9 of the Constitution.
- The tables below list the specific functions in The Local Authorities (Executive Arrangements) (Functions and Responsibilities) (Wales) Regulations 2007 (namely functions that are not to be the responsibility of the authority's Executive) which have been delegated to the committee. The headings, numbers and letters correspond to those in the Regulations.
- The third column notes whether or not the function has been delegated onwards to a principal officer. Further details on the rights of the principal officer, including any restriction on the right to act are to be found in the Schemes for Delegation to Officers in Appendix 3 to Section 13 of the Constitution.

Functions that cannot be the responsibility of the Executive.

FF. Various Functions

Function	Provision of Act or Statutory Instrument	Delegation - <i>(subject to any restrictions in the Scheme for Delegation to Officers)</i>
1. The duty to approve an authority's statement of its accounts, income, expenditure and balance sheet or its record of its proceeds and payments (as it happens).	Accounts and Audit Regulations (Wales) 2005	

Functions under the Local Government Measure (Wales) 2011

The committee is responsible for fulfilling the following statutory functions under Section 81 of the Local Government Measure (Wales) 2011 as amended:

- (a) review and scrutinise the authority's financial matters,
- (b) make reports and recommendations in relation to the authority's financial matters.
- (c) review and assess the authority's risk management, internal control **performance assessment** and corporate governance arrangements,
- (d) make reports and recommendations to the authority regarding the adequacy and effectiveness of those arrangements,
- (e) **review and assess the authority's ability to handle complaints effectively.**
- (f) **make reports and recommendations in relation to the authority's ability to handle complaints effectively,".**
- (g) inspect the authority's internal and external audit arrangements, and
- (h) review the financial statements prepared by the authority.
- (g) Undertake the further functions of the Governance and Audit Committee under Chapter 1 pf Part 6 of the Local Government and Elections (Wales) Act 2021 (performance and governance of principal councils)

Other Functions

The committee will also be responsible for fulfilling the following functions:-

- (i) to promote internal audit, establishing a timetable to conduct review control, develop an anti-fraud culture and review financial operations;

- (ii) to focus the Council's audit resources by agreeing on audit plans and monitoring the provision of audit;
- (iii) to monitor audit performance by ensuring that officers' work is on schedule, that audit reports are produced on time and that they are responded to in the same way, monitoring the completion of the accounts and ensuring action on audit recommendations;
- (iv) to consider observations and concerns on individual services at a county level, on the basis of reports by Council officers, the Audit Commission or the District Auditor and monitor the response and actions on the recommendations and findings.
- (v) Review and scrutinise matters relating to the councils internal operation such as corporate strategies, partnerships, engagement, business transformation and workforce efficiency arrangements and the functions carried out by the Finance Department, Corporate Support Department and Leadership team.