

12th July 2024

APPOINTMENT OF THE CHAIR AND MEMBERS OF THE WLGA AUDIT COMMITTEE 2024-25

Purpose

1. To determine the membership of the WLGA Audit Committee for the Council period 2024-25.

Background

2. Section 11 of the [WLGA Constitution](#) details the following provisions with regard to the establishment an Audit Committee which has the overall responsibility for monitoring the integrity of the financial statements of the Association, and for overseeing their internal control and risk management systems. The Audit Committee reports to the Executive Board and its associated organisations or companies, and its responsibilities are to:

- 11.2.1 *Review the financial statements prepared for the Association; specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Executive Board or Council.*
 - 11.2.2 *Monitor the processes relating to the management of the Association's overall risks, internal controls and corporate governance arrangements and consider the level of assurance that can be taken from those processes.*
 - 11.2.3 *Oversee the appointments of the external auditors, commission work from internal and/or external audit as appropriate, monitor the operation of internal and external audit processes for the Association and seek expert advice where necessary to provide independent internal or external assurance on key issues.*
 - 11.2.4 *Consider issues of probity and conduct and agree action necessary to ensure that the practice for the Association and its associated companies reflects an appropriate ethical framework.*
 - 11.2.5 *Present an annual report to the Council, detailing the activities of the Committee during the year and an assessment of the adequacy and effectiveness of the internal control framework of the Association.*

3. In the past, the Audit Committee has comprised of at least one member per political group or coalition from within the membership of the WLGA Council, and such additional members that Council determines at the Annual General Meeting to ensure a minimum membership of 5 members. Members may wish to appoint an additional member from political groups not currently represented.

4. The WLGA Leader may not be a member of the Audit Committee, and no more than one member of the Executive Board may be a member of the Audit Committee.
5. The Chair should be a member of a non-majority group or coalition. At its first meeting, and following the WLGA Council Annual General Meeting, the Audit Committee will appoint a Vice Chair. The quorum of the Audit Committee shall be 3 members. Members may appoint substitutes from the same party, consistent with the provisions of the WLGA Constitution.
6. Members may wish to note that for the Council term 2023-24, the following members were appointed to the WLGA Audit Committee:

Chair	Cllr Linda Evans, Carmarthenshire (Plaid Cymru)
	Cllr Anthony Hunt, Torfaen (Labour)
	Cllr Glyn Banks, Flintshire (Independent)
	Cllr Eluned Stenner, Caerphilly (Labour)
	Cllr Maureen Webber, Rhondda Cynon Taf (Labour)

7. To ensure meetings take place as scheduled and are quorate, the Committee has requested that Council appoints additional members and/or nominates designated substitutes from each Group to attend should members be absent.
8. WLGA Council and the Audit Committee may wish to note and consider the membership and remit of the WLGA Audit Committee in light of the Local Government and Elections (Wales) Act 2021 and the changes to local authority Governance and Audit Committees.

Recommendations

- 9. The WLGA Council is invited to:**

- 9.1 Appoint the Chair, members and designated substitutes of the WLGA Audit Committee for the WLGA Council term 2024-25; and**
- 9.2 Appoint a member from the Welsh Liberal Democrat Group per paragraph 3.**

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