

24th June 2022

APPOINTMENT OF THE CHAIR AND MEMBERS OF THE WLGA AUDIT COMMITTEE 2022-23

Purpose

1. To determine the membership of the WLGA Audit Committee for the Council period 2022-23.

Background

2. Section 11 of the WLGA Constitution¹ 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.*

¹ <http://wlga.wales/wlga-constitution>

3. The Audit Committee shall comprise at least one member per political group or coalition from within the membership of the Council, and such additional members are Council determines at the Annual General Meeting to ensure a minimum membership of 5 members.
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.
6. Members may wish to note that for the Council term 2021-22, the following members were appointed to the WLGA Audit Committee:

Chair	Cllr Linda Evans, Carmarthenshire (Plaid Cymru)
Vice-Chair	Cllr Christopher Weaver, Cardiff (Labour)
	Cllr Rosemarie Harris, Powys (Independent)
	Cllr Aled Davies, Powys (Conservative)
	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 new Audit Committee will wish to note and may wish to consider in due course the membership and remit of the WLGA Audit Committee in light of changes to local authority Governance and Audit Committees following the Local Government and Elections (Wales) Act 2021.

Recommendations

9. The WLGA Council is invited:

- 9.1 To appoint the Chair and members and designated substitutes of the WLGA Audit Committee for the WLGA Council term 2022-23.**

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