



# Local Government (Democracy) (Wales) Act 2013

2013 anaw 4

## PART 2

### LOCAL DEMOCRACY AND BOUNDARY COMMISSION FOR WALES

#### *Financial matters*

#### **15 Funding**

- (1) The Welsh Ministers may pay grants to the Commission of such amounts as they may determine.
- (2) A grant is made subject to any conditions specified by the Welsh Ministers (including conditions about repayment).

#### **16 Accounting officer**

- (1) The Welsh Ministers must designate a person to act as the Commission's accounting officer.
- (2) The accounting officer has, in relation to the Commission's accounts and finances, the responsibilities specified in a direction by the Welsh Ministers.
- (3) The responsibilities that may be specified include—
  - (a) responsibilities in relation to the signing of accounts;
  - (b) responsibilities for the propriety and regularity of the Commission's finances;
  - (c) responsibilities for the economy, efficiency and effectiveness with which the Commission uses its resources;
  - (d) responsibilities owed to the Welsh Ministers, the National Assembly for Wales or the Public Accounts Committee of the National Assembly;

*Status: Point in time view as at 30/09/2013.*

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Democracy) (Wales) Act 2013, Cross Heading: Financial matters. (See end of Document for details)*

- (e) responsibilities owed to the House of Commons or the Committee of Public Accounts of that House.

## 17 Audit committee

- (1) The Commission must establish a committee (an “audit committee”) to—
  - (a) review and scrutinise the Commission's financial affairs,
  - (b) review and assess the Commission's risk management, internal control and corporate governance arrangements,
  - (c) review and assess the economy, efficiency and effectiveness with which resources have been used in discharging the Commission's functions, and
  - (d) make reports and recommendations to the Commission in relation to reviews conducted under paragraphs (a), (b) or (c).
- (2) The audit committee must send copies of its reports and recommendations to the Welsh Ministers.
- (3) It is for the audit committee to determine how to exercise its functions under this section.

## 18 Audit committee: membership

- (1) The audit committee is to consist of—
  - (a) at least two members of the Commission, and
  - (b) at least one lay member.
- (2) The Commission's chairing member may not be a member of the audit committee.
- (3) The Commission may pay such remuneration, allowances and expenses to a lay member as it may determine.
- (4) The Commission must consult the Welsh Ministers before determining the remuneration or allowances payable to a lay member.
- (5) In this section “lay member” means any person other than—
  - (a) a member or an employee of the Commission, or
  - (b) an expert appointed under section 10(1) or assistant commissioner appointed under section 11(1).

## 19 Accounts and external audit

- (1) The Commission must for each financial year—
  - (a) keep proper accounts and proper records in relation to them, and
  - (b) prepare a statement of accounts.
- (2) Each statement of accounts must comply with any directions given by the Welsh Ministers as to—
  - (a) the information to be contained in it,
  - (b) the manner in which the information is to be presented,
  - (c) the methods and principles according to which the statement is to be prepared.
- (3) No later than 31 August after the end of each financial year the Commission must submit its statement of accounts to—

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- (a) the Welsh Ministers, and
  - (b) the Auditor General for Wales.
- (4) The Auditor General for Wales must—
- (a) examine, certify and report on the statement of accounts, and
  - (b) no later than 4 months after the statement was submitted, lay before the National Assembly for Wales a copy of the certified statement and report.
- (5) In this section, “financial year” means the period of 12 months ending on 31 March.

## **20 Annual reports**

- (1) No later than 30 November after the end of each financial year the Commission must submit a report to the Welsh Ministers on the discharge of its functions during that year.
- (2) The Welsh Ministers must publish the report and lay a copy before the National Assembly for Wales.
- (3) In this section, “financial year” has the same meaning as in section 19.

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