

# **LOCAL GOVERNMENT (WALES) MEASURE 2011**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 6 – Overview and Scrutiny**

#### ***Section 81 – Local authorities to appoint audit committees***

#### ***Section 82 – Membership***

#### ***Section 83 – Proceedings etc***

#### ***Section 84 – Frequency of meetings***

#### ***Section 85 - Guidance***

#### ***Section 86 – Termination of membership on ceasing to be member of authority***

#### ***Section 87 – Interpretation etc***

93. These sections require a local authority to appoint an audit committee to review and scrutinise the authority's financial affairs and the other functions set out in section 81, including the making of reports and recommendations in relation to these. There is currently no statutory requirement upon local authorities in Wales to have such a committee.
94. The chair of the audit committee must not be a member of a group which forms part of the council's executive, except where all groups are represented on the executive (in which case the chair must not be a member of the executive).
95. The sections make provision for the audit committee's membership, chair, proceedings, frequency of meetings, discharge of functions and termination of membership. Section 85 allows the Welsh Ministers to issue guidance about the functions and membership of audit committees, to which local authorities and audit committees must have regard. Section 87 defines certain terms used in this Chapter.