

**Audit Committee (AC)**

**Wrexham CBC is committed to “doing the right things in the right way for the right people in a way which is timely, inclusive, open, honest and accountable”. [WCBC Governance Code](#) ]**



The AC provides independent assurance on the Council’s internal control environment which consists of:

- **Good governance & decision making**
- **Improving value for money**
- **Improving public reporting & accountability**
- **Effective audit & assurance**
- **Effective risk management**
- **Achievement of goals**
- **Embedding ethical values & countering fraud**
- **Effective internal; controls**



The Local Government (Wales) Measure 2011 sets out the statutory need for ACs. Section 85 of the “Measure’s” statutory guidance sets out how the AC must operate.

The Accounts and Audit (Wales) Regulations 2014 set out the Council’s requirements in respect of Internal Audit, reviewing the Annual Governance Statement and approving the Statement of Accounts. The AC ensures that these duties are performed effectively.



The functions to be discharged by the AC are contained in Part 2, Article 8 of the Council’s Constitution

The **Annual Governance Statement** properly reflects the risks facing the Council, any actions required to mitigate them, and that governance supports the achievements of the Council’s objectives

Oversee **Internal Audit**’s independence, objectivity, performance and professionalism and

- support the effectiveness of the Internal Audit process
- promote the effective use of Internal Audit
- Consider the effectiveness of **Risk Management** arrangements and the control environment.
- Review risk registers and ensure that action is being taken on risk-related issues, including partnerships with other organisations

Monitor the effectiveness of arrangements for ensuring **value for money**, and for managing the authority’s exposure to the risks of **bribery, fraud and corruption**

- Consider the reports and recommendations of the **Wales Audit Office (WAO)** and Estyn / CSSIW), their implications for governance, risk management or control and monitor management responses.

- Support effective relationships between Internal Audit and WAO.

Approve the annual **Statement of Accounts**



It is comprised of 12 Councillors appointed annually on a politically balanced basis by the Council and 1 independent Member appointed by the Council whose appointment is for two years. It has a Chair and a Vice Chair and meetings are usually held in Meeting Room 1 Guildhall.



- It must be **independent, objective** and free from all forms of influence so that it can report to those charged with governance within the Council
- It has clear rights of access to other committees e.g. Scrutiny and Standards Committees



- The AC does not have any decision making powers under the Constitution.
- It cannot delegate to other Committees but can recommend that issues are considered by other Committees if it considers there to be a risk that needs further scrutiny or investigation.
- It can approve the Statement of Accounts.



- The AC [meets on a regular basis with at least four meetings every year](#).

- It receives direct reports e.g. from Internal Audit or assurances from other sources e.g. WAO that enable it to provide assurance on all aspects of its Terms of Reference.
- It meets privately with the WAO and with the Head of Internal Audit who can provide guidance on any matters which fall under its Terms of Reference.
- Officers who attend the AC on a regular basis include Head of Finance, Head of Internal Audit, Accountancy Manager and external organisations such as the WAO.
- The AC can call any officers or Head Teachers to account to answer questions on matters which fall under its Terms of Reference.



The AC reports annually to Full Council on its performance in relation to its Terms of Reference and whether it has been effective in meeting its purpose



The AC is effective and demonstrates good governance if it has:

- A membership that is balanced, objective, independent, knowledgeable and properly trained
- A membership that is supportive of good governance principles and their practical application towards the achievement of the Council’s objectives.
- A strong independently minded Chair – displaying a depth of knowledge, skills and interest.
- Unbiased attitudes – treating auditors, the executive and management fairly.

**Internal Audit Bulletins cover many subjects.**  
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