



Local Government (Wales) Measure 2011

2011 nawm 4

PART 6

OVERVIEW AND SCRUTINY

CHAPTER 2

AUDIT COMMITTEES

81 Local authorities to appoint audit committees

- (1) A local authority must appoint a committee (an “audit committee”) to—
 - (a) review and scrutinise the authority's financial affairs,
 - (b) make reports and recommendations in relation to the authority's financial affairs,
 - (c) review and assess the risk management, internal control and corporate governance arrangements of the authority,
 - (d) make reports and recommendations to the authority on the adequacy and effectiveness of those arrangements,
 - (e) oversee the authority's internal and external audit arrangements, and
 - (f) review the financial statements prepared by the authority.
- (2) A local authority may confer on its audit committee such other functions as the authority considers suitable to be exercised by such a committee.
- (3) It is for an audit committee to determine how to exercise its functions.

Commencement Information

II S. 81 in force at 30.4.2012 by [S.I. 2012/1187](#), [art. 2\(1\)\(j\)](#)

Status:

Point in time view as at 28/02/2014. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Wales) Measure 2011, Section 81.