

APPENDIX 2

AUDIT AND GOVERNANCE COMMITTEE

- Details of the composition of this committee are included in Section 9 of the Constitution.
- The tables below list the specific functions in The Local Authorities (Executive Arrangements) (Functions and Responsibilities) (Wales) Regulations 2007 (namely functions that are not to be the responsibility of the authority's Executive) which have been delegated to the committee. The headings, numbers and letters correspond to those in the Regulations.
- The third column notes whether or not the function has been delegated onwards to a principal officer. Further details on the rights of the principal officer, including any restriction on the right to act are to be found in the Schemes for Delegation to Officers in Appendix 3 to Section 13 of the Constitution.

Functions that cannot be the responsibility of the Executive.

FF. Various Functions

| Function | Provision of Act or Statutory Instrument | <i>Delegation - (subject to any restrictions in the Scheme for Delegation to Officers)</i> |
|--|---|--|
| 1. The duty to approve an authority's statement of its accounts, income, expenditure and balance sheet or its record of its proceeds and payments (as it happens). | Accounts and Audit Regulations (Wales) 2005 | |

Functions under the Local Government Measure (Wales) 2011

The committee is responsible for fulfilling the following statutory functions under Section 81 of the Local Government Measure (Wales) 2011:

- (a) review and scrutinise the authority's financial matters,
- (b) make reports and recommendations in relation to the authority's financial matters.
- (c) review and assess the authority's risk management, internal control and corporate governance arrangements,

- (d) make reports and recommendations to the authority regarding the adequacy and effectiveness of those arrangements,
- (e) inspect the authority's internal and external audit arrangements, and
- (f) review the financial statements prepared by the authority.

Other Functions

The committee will also be responsible for fulfilling the following functions:-

- (i) to promote internal audit, establishing a timetable to conduct review control, develop an anti-fraud culture and review financial operations;
- (ii) to focus the Council's audit resources by agreeing on audit plans and monitoring the provision of audit;
- (iii) to monitor audit performance by ensuring that officers' work is on schedule, that audit reports are produced on time and that they are responded to in the same way, monitoring the completion of the accounts and ensuring action on audit recommendations;
- (iv) to consider observations and concerns on individual services at a county level, on the basis of reports by Council officers, the Audit Commission or the District Auditor.
- (v) Review and scrutinise matters relating to the councils internal operation such as corporate strategies, partnerships, engagement, business transformation and workforce efficiency arrangements.

LANGUAGE COMMITTEE

- Details of the composition of this committee can be found in Section 9 of the Constitution.
- The table below lists the specific functions that have been delegated to the committee. The third column notes whether or not the function has been delegated onwards to a principal officer. Further details on the rights of the principal officer, including any restriction on the right to act are to be found in the Scheme of Delegation to Officers in Appendix 3 to Section 13 of the Constitution.

| Function | Provision of Act or Statutory Instrument | Delegation (<i>subject to any restrictions in the Scheme for Delegation to Officers</i>) |
|---|--|--|
| <u>Reviewing and scrutinising matters relating to</u> Overseeing the implementation of Gwynedd Council's Welsh Language Scheme <u>Policy</u> . | | |
| To set strategic direction and compliance in response to the Language Standards set by the Welsh Language Commissioner, paying attention to the Council's work and any partnership work or joint working. | | |
| Receiving information on matters relating to the Welsh Language as required. | | |
| Act as a consultative body on strategies to promote the Welsh language within the county by making recommendations to the Cabinet as required. | | |

