

*These notes refer to the Local Government (Democracy) (Wales)
Act 2013 (c.4) which received Royal Assent on 30 July 2013*

LOCAL GOVERNMENT (DEMOCRACY) (WALES) ACT 2013

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 2 - Local Democracy and Boundary Commission for Wales

Sections 17 to 20 – Audit committee; Audit committee: membership; Accounts and external audit; Annual reports

17. The Commission must establish an audit committee to keep under review their financial affairs and their corporate governance. It must report to the Commission and the Welsh Ministers. The Audit Committee must include at least two Commissioners and at least one lay member.
18. **Section 19** requires the Commission to prepare an annual statement of accounts for each financial year, the content of which must comply with any directions from Welsh Ministers. The statement must be sent to the Welsh Ministers and the Auditor General for Wales and must be laid, once certified by the Auditor General, before the National Assembly for Wales (“the Assembly”).
19. Before the end of November in each year, the Commission must also publish an annual report on their activities during the previous financial year, which the Welsh Ministers must also lay before the Assembly.