



Comisiynydd y
Gymraeg
Welsh Language
Commissioner

Welsh Language Commissioner's Audit and Risk Committee Remit

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Background

The principal aim of the Welsh Language Commissioner, an independent body established under the Welsh Language Measure (Wales) 2011, is to promote and facilitate the use of Welsh. This entails raising awareness of the official status of the Welsh language in Wales and imposing standards on organisations. This, in turn, will lead to the establishment of rights for Welsh speakers.

Two principles will underpin the work:

- In Wales, the Welsh language should be treated no less favourably than the English language
- Persons in Wales should be able to live their lives through the medium of the Welsh language if they choose to do so

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1 Introduction

- 1.1 This Remit makes specific reference to the Welsh Language Commissioner's Audit and Risk Committee.
- 1.2 The Welsh Language Commissioner has established an Audit and Risk Committee as a standing committee to assist with risk management and governance. There is no statutory requirement on the Welsh Language Commissioner to establish an Audit and Risk Committee.
- 1.3 The aim of the Audit and Risk Committee is to assist the Accounting Officer with their responsibilities by scrutinising and challenging the strategic processes concerning risk management and governance.
- 1.4 The Audit and Risk Committee will advise the Welsh Language Commissioner as Accounting Officer on:
 - the strategic processes for risk, finance, management and governance and the Governance Statement;
 - the accounting policies, value for money, the accounts, and the corporation's annual report, levels of anomaly reported, and the accounting officer's management letter to the external auditors;
 - planned activity and recommendations made by the internal and external auditors
 - management's adequate response to matters raised post audit, including the external auditors' management letter;
 - assurances regarding corporate governance requirements placed on the Welsh Language Commissioner;
 - tendering processes for appointing internal auditors to the Welsh Language Commissioner
 - anti-fraud policies, 'whistleblowing' processes and arrangements involving special investigations;
 - the Audit and Risk Committee will also review its own effectiveness reporting the outcomes of that review to the Commissioner
 - the Audit and Risk Committee will also review the effectiveness of the internal and external auditors annually
 - the Audit and Risk Committee will meet with the Commissioner every year to discuss their annual report

2 General

- 2.1 The Commissioner shall determine the membership and remit of this Committee.
- 2.2 The Welsh Language Commissioner shall appoint at least 3 individuals to the Audit and Risk Committee. Members of the Welsh Language Commissioner's Advisory Panel shall not be able to sit on the Audit and Risk Committee.
- 2.3 The term of appointment of each member will be a period of 3 years. Subject to satisfactory review, it may be possible to renew the appointment for a second term, of 3 years only. The Committee will have an annual performance

management procedure for members.

- 2.4 The Welsh Language Commissioner as Accounting Officer, the Management Team and the Welsh Language Commissioner's Risk Manager shall attend meetings.
- 2.5 The Committee shall be chaired by one of the members. Committee members will select the Committee Chair for a term of three years (or to accompany his or her term of membership if shorter).
- 2.6 The Committee may appoint additional members for a period of up to 12 months to provide skills, knowledge or expertise.
- 2.7 The Committee may draw on external expert advice at the organisation's expense, subject to budgets agreed by the Commissioner.
- 2.8 The Committee may ask any officer within the organisation to attend a meeting to assist with any matter in particular.
- 2.9 When present, the Chair of the Committee shall preside over the Committee's meetings.
- 2.10 In the absence of the Chair of the Committee, the Committee shall choose a member to preside over that meeting.
- 2.11 A programme of Committee meetings will be agreed by the Committee on an annual basis specifying the locations of those meetings. The Committee will meet at least 4 times a year.
- 2.12 The Chair of the Committee may convene additional meetings as needed.
- 2.13 The Chair of the Committee may convene an extraordinary meeting of the Committee at any time.
- 2.14 Where the Chair of the Committee convenes an extraordinary meeting of the Committee, the Welsh Language Commissioner shall be informed immediately including the items on the agenda and the date and time of the extraordinary meeting.
- 2.15 Meetings of this Committee will be closed sessions.
- 2.16 Representatives from the Wales Audit Office and internal auditors are invited to attend the meetings.
- 2.17 Meetings will be conducted through the medium of Welsh and a simultaneous translation service will be provided if necessary.

3 Prior notice of meetings

- 3.1 A minimum of 7 calendar days' notice shall be given of a Committee meeting, specifying the date, time and location of the meeting and the items on the agenda, sent by email or in the post.
- 3.2 Twice yearly, each member shall receive a report summarising significant changes

to the Welsh Language Commissioner's Risk Register, a progress report from the External Auditors summarising the work undertaken and findings.

- 3.3 For every meeting of the Committee, each member shall receive a progress report from the Head of External Auditors summarising
- The work completed (against the work planned)
 - Principal matters following Internal Review
 - The response of the Welsh Language Commissioner to the auditors' recommendations
 - Changes to the Internal Audit Plan
 - Any resourcing issue affecting the implementation of Internal Audit aims
- 3.4 From time to time, the Committee may also receive:
- Proposals for the Internal Audit Remit
 - Reports from the Head of Internal Audit
 - Financial reports
 - Annual accounts
 - Annual estimates
 - A report on revisions to accounting policies
 - The External Auditors' Management Letter
 - A report on collaboration between Internal and External Auditors.

4 Order of business

- 4.1 Except where the Committee, due to time constraints, may decide to alter the order of business, the agenda will run as follows:
- 4.1.1 record the names of those members present at the meeting on an attendance sheet and receive apologies for absence;
 - 4.1.2 declare any conflict of interests
 - 4.1.3 choose a member to preside over the meeting in the Chair's absence;
 - 4.1.4 receive and approve the minutes of the previous meeting as a true record, and consider any matters arising.
 - 4.1.5 receive any correspondence which the Chair of the Committee wishes to present to the Committee,
 - 4.1.6 matters to report by the Commissioner on an exceptional basis
 - 4.1.7 presentation by the Wales Audit Office
 - 4.1.8 presentation by the Internal Auditors
 - 4.1.9 update of any relevant developments (Internal and External Auditors)
 - 4.1.10 update from the Commissioner / Accountable Officer
 - 4.1.11 the Commissioner's financial situation
 - 4.1.12 presentation by the Risk Manager
 - 4.1.13 consider any specific matters or documents involving the Committee's work which have been approved by the Management Team;
 - 4.1.14 consider any other business;
 - 4.1.15 confirmation of the location, date and time of the next meeting.
 - 4.1.16 ask all present for their feedback on the effectiveness of the meeting and offer any improvements.

5 Quorum

- 5.1 No decisions shall be taken in meetings of the Committee without a quorum of 2 members present. The Chair - or Acting Chair - of the Committee counts as one of the quorum.
- 5.2 In accordance with 5(1) above, should the Chair during any meeting of the Committee, and having counted those persons present state that the meeting is inquorate, the meeting will not make any further decisions.
- 5.3 Consideration of any necessary decisions shall be postponed until an agreed date.

6 Minutes / Administrative arrangements

- 6.1 The Chair of the Committee shall ask whether the minutes of a meeting held on a specific date are to be approved as a true record.
- 6.2 The Welsh Language Commissioner will provide the Committee's secretariat and will take the minutes of the meetings.
- 6.3 Minutes will be available in Welsh.
- 6.4 The Chair of the Committee will provide the Commissioner with an oral and short written report on an annual basis, to coincide with the completion of the Welsh Language Commissioner's accounts, summarising the work undertaken during the year.

7 Conduct

- 7.1 Should any member misconduct themselves by persistently disregarding the rule of the Chair of the Committee by acting irregularly, inappropriately or offensively, or by deliberately hindering the Welsh Language Commissioner's business, the Chair or any other member may propose "preventing the member from being heard further" or "that the member identified leave the meeting" and the proposal, if seconded, shall be presented and decided upon without entering into discussion.

8 Financial interest and any other interest by members and officers

- 8.1 Should a member or officer, or any relative, have a financial interest or any other relevant or significant interest, directly or indirectly, in any matter involving the Committee, the member or officer will be required to declare that fact before discussing that item and will not participate in the matter, nor vote on any question relating to that matter.
- 8.2 The Chair of the Committee shall determine whether such a declaration of interest constitutes a conflict of interest and in such cases will determine if the member or officer should be asked to leave the meeting. In cases where the Chair has declared an interest, the Commissioner should determine whether that constitutes a conflict of interest, and whether the Chair should leave the meeting.

9 General rules

- 9.1 The Committee may conduct its business in Welsh and English with a translator present.
- 9.2 A member may raise a point of order and will have the right to be heard. A point of order shall only involve an allegation of a breach of a Standing Order and the member shall set out the Standing Order and how it has been breached in their opinion.
- 9.3 A resolution or amendment shall only be discussed where it is proposed and seconded.
- 9.4 Only one amendment per resolution may be presented and discussed at any one time. No further amendments may be made until the meeting has discussed and disposed of every amendment previously presented. The person presiding over the meeting may allow the discussion of two amendments or more (but without voting on them) at the same time if it is felt that that would facilitate the proper conduct of business.
- 9.5 If an amendment is not carried, other amendments may be presented to the original resolution. If an amendment is carried, the resolution as carried shall replace the original resolution and will then become the resolution which may be subject to any further amendments. Where no final amendments are carried, the person presiding over the meeting shall put the relevant resolution to a vote.
- 9.6 The decision of the person presiding over the meeting on questions relating to points of order, relevance and regularity and the interpretation of Standing Orders shall be final

10 Contact / Accessibility

- 10.1 The Head of Internal Audit and External Audit representatives shall have direct and confidential contact with the Chair of the Audit Committee on matters relating directly to the Committee's work.
- 10.2 The Audit and Risk Committee will hold an annual meeting with the internal auditors and a meeting with the external auditors without officers present.

11 Authority

- 11.1 The Audit and Risk Committee is an advisory committee to the Welsh Language Commissioner and has no executive powers. Nevertheless it has the authority of the Commissioner to investigate any activity within its terms of reference, and, through the Chair, to request any information or papers it requires by the Commissioner and its officers and also by its auditors (internal and external).
- 11.2 The Audit and Risk Committee's Chair (or deputy) is a member of the interview panel for the appointment of internal auditor.

