



Comisiynydd y
Gymraeg
Welsh Language
Commissioner

Welsh Language Commissioner's Audit and Risk Committee Remit

Publication date:
June 2024

Review date:
June 2025



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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.

Four principles will underpin the work:

- Official status of Welsh in Wales
- The duties to use Welsh that are imposed (or may be imposed) by law, and the rights derived from being able to enforce those duties
- Welsh should not be treated less favourably than English in Wales
- People in Wales should be able to live their lives through the medium of Welsh if they wish 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. The Commissioner is responsible for preparing and reviewing these Terms of Reference.
- 1.2 The main aim of the Welsh Language Commissioner is to promote and facilitate the use of the Welsh language. In working to achieve this goal the Commissioner is legally committed to the proper management of the resources provided and to ensuring the fulfilment of its statutory obligations. The Commissioner is a corporation sole entity and must ensure that its office is properly managed and governed.
- 1.3 The Welsh Language Commissioner has established an Audit and Risk Committee as a standing committee to support and assist with its responsibility for risk management and governance. There is no statutory requirement for the Welsh Language Commissioner to establish an Audit and Risk Committee.
- 1.4 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.
- 1.5 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.
- 1.6 The Audit and Risk Committee will also:
 - review its own effectiveness and report the results of the review to the Commissioner
 - annually review the effectiveness of the internal and external auditors.
- 1.7 The Audit and Risk Committee will meet with the Commissioner annually to discuss the annual report.
- 1.8 The Chair of the Committee will give a short oral and written report to the Commissioner annually, all accompanied by the completion of the Welsh Language

Commissioner's accounts, summarising the work carried out during the year and stating views on the internal control and risk management of the organisation.

2 Recruitment

- 2.1 The Commissioner shall determine the membership of this Committee.
- 2.2 Members of the Audit and Risk Committee are paid in accordance with Appendix 1- Committee Fees and Costs.

3 Membership

Members

- 3.1 The Welsh Language Commissioner shall appoint at least 3 individuals that are not employed by the Commissioner to the Audit and Risk Committee. These shall be known as Members.
- 3.2 Members of the Welsh Language Commissioner's Advisory Panel shall not be able to sit on the Audit and Risk Committee.
- 3.3 Welsh language skills are essential for the role of a Member.
- 3.4 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.
- 3.5 The Committee will have an annual performance management procedure for members.
- 3.6 The Committee shall be chaired by one of the Members. The Commissioner will select the Committee Chair for a term of three years (or to accompany his or her term of membership if shorter).
- 3.7 The Committee may appoint additional Members for a period up to 12 months to provide specialist skills, knowledge or experience, subject to the agreement of the Commissioner.

The Commissioner and its Staff

- 3.8 The Welsh Language Commissioner as Accounting Officer, the Leadership Team and the Senior Finance and Resources Officer shall attend meetings. The Commissioner's Personal Assistant will attend the meetings to take the minutes.
- 3.9 The Committee may ask any officer within the organisation to attend a meeting to assist with any particular matter.

Other

- 3.10 Representatives from the Welsh Audit Office and internal auditors are invited to attend the meetings.
- 3.11 The Committee may draw on external expert advice at the organisation's expense,

subject to budgets agreed by the Commissioner.

4 Training

- 4.1 All Committee members will have training and development needs and the Commissioner will have identified them in annual performance management sessions between Members and the Chair or at regular conversations between Members and the Chair.
- 4.2 New Members will receive induction training to help them understand their role and understand the organisation.

5 Conflict of Interest

- 5.1 Each Member of the Committee (together with the Commissioner and all his staff) will complete a statement of interests every six months. Expressions of interest of Committee Members, Advisory Panel members, the Commissioner, the Deputy Commissioner and the Commissioner's Leadership team will be published on the Commissioner's website. This will promote transparency and firm governance.
- 5.2 Members (along with the Commissioner's staff) will be expected to inform the Director of Governance and Corporate Services in the event of any change in their interests as soon as possible.
- 5.3 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.
- 5.4 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.

6 Gifts and Hospitality

- 6.1 Giving or receiving a gift or hospitality creates a relationship that may influence the work and independence of the Commissioner. Committee members should avoid gifts/hospitality that relate to their work as a Committee Member or may be considered from be tied in their membership on the Committee except in very limited circumstances.
- 6.2 Panel members are expected to observe the fact that acceptance of gifts and hospitality may be subject to public scrutiny. The Committee's secretariat should be advised of any such offers and any which are refused. If a member chooses to accept a donation or hospitality, this must be recorded on the Committee's public register.

7 General

- 7.1 When present, the Chair of the Committee shall preside over the Committee's meetings.
- 7.2 In the absence of the Chair of the Committee, the Committee shall choose a member to preside over that meeting.
- 7.3 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.
- 7.4 The Chair of the Committee may convene additional meetings as needed.
- 7.5 The Chair of the Committee may convene a significant meeting of the Committee at any time.
- 7.6 Where the Chair of the Committee convenes a significant meeting of the Committee, the Welsh Language Commissioner shall be informed immediately including the items on the agenda and the date and time of this meeting.
- 7.7 Meetings of this Committee will not be open to the public.
- 7.8 The meeting shall consist of two parts; one consisting of the internal and external auditors and a closed part limited to the members of the Committee, the Commissioner and its officers. The first part will relate to the Committee's core work in providing assurances to the Commissioner while the second part is an opportunity for the Commissioner to consult with the Committee on any matter relating to the exercise of its functions.
- 7.9 Meetings will be conducted through the medium of Welsh and a simultaneous translation service will be provided if necessary for the auditors.
- 7.10 The Chair of the Committee and the Chair of the Commissioner's Advisory Panel may meet to discuss any matter they think needs to be discussed.

8 Notice of meetings

- 8.1 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 will be sent by email or in the post.
- 8.2 For each meeting of the Committee (except in special circumstances), each member shall receive:
 - Report on the progress of internal auditors' recommendations;
 - A quarterly progress report of the organisation's operational plans;
 - Report summarising significant changes to the Welsh Language Commissioner's Risk Register;
 - Finance Report
 - Exceptions Report

8.3 Once a year each Member shall receive a progress report from the External Auditors summarising the work undertaken and findings.

8.4 From time to time, the Committee may also receive:

- Internal Audit Terms of Reference proposals
- Reports from the Head of Internal Audit
- Annual accounts
- Annual estimate
- Report on reforms to accounting policies
- External Auditors Management Letter
- Report on the collaboration between the Internal and External Auditors.

9 Meetings

9.1 Meetings will be held virtually or in person.

9.2 No decisions shall be taken in the Committee meetings without a quorum of 2 members present. The Chair - or Acting Chair - of the Committee counts as one of the quorum.

9.3 In accordance with 9(2) above, should the Chair during any Committee meeting having counted those persons present state that the meeting is inquorate, the meeting will not make any further decisions.

9.4 Consideration of any necessary decisions shall be postponed until an agreed date.

9.5 The Chair of the Committee may ask the question whether the minutes of a meeting held on a certain date are to be approved as an accurate record.

9.6 The Welsh Language Commissioner will provide secretariat to the Committee and produce the Committee's minutes.

9.7 The minutes will be available in Welsh.

10 Order of Business

10.1 Except in special circumstances, the matters below shall be discussed at all Committee meetings:

- record the names of those members present at the meeting on an attendance sheet, and accept apologies for absence
- declare any conflict of interest by any member or Officer;
- select a member to preside if the Chair is absent;
- to accept and approve the Minutes of the previous meeting of the Committee as an accurate record, and to consider matters arising;
- accept such matters or correspondence as the Chair of the Committee may wish to bring before the Committee;
- matters to be reported by the Commissioner on an exception basis
- a presentation by the Wales Audit Office;
- a presentation by the Internal Auditors;
- an update of any relevant developments (Internal and External Auditors);
- an update from the Commissioner / Accounting Officer;

- the Commissioner's financial position;
- a presentation by the Risk Manager;
- consider specific matters or documents relating to the work of the Committee that have been approved by the Leadership Team;
- consider any other business;
- confirm the location, date and time of the next meeting.

11 Behaviour

- 11.1 If any Committee Member consistently ignores the management of the Chair of the Committee by behaving irregularly, improperly or offensively, or wilfully obstructing the business of the Welsh Language Commissioner, the Chair or any other member may propose that "the named member shall no longer be heard" or "that the named member leaves the meeting" and the motion may, if it is seconded, presented and decided without discussion.

12 General rules

- 12.1 The Committee may conduct its business in Welsh and English with a translator present.
- 12.2 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.
- 12.3 A resolution or amendment shall only be discussed where it is proposed and seconded.
- 12.4 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.
- 12.5 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.
- 12.6 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.

13 Contact / Accessibility

- 13.1 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.

13.2 The Audit and Risk Committee will hold a meeting every six months with the internal auditors and a meeting with the external auditors without officers present.

14 Authority

- 14.1 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).
- 14.2 The Audit and Risk Committee's Chair (or deputy) will have an input into the process of appointing internal auditors.