



**Llanharry Community Council**  
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## **Audit Committee**

### **Establishment and terms of reference**

The audit committee should comprise of at least three members.

The main role and responsibilities of the audit committee should be set out in written terms of reference and should include:

- to monitor the integrity of the financial statements;
- to review the council's internal financial controls;
- to monitor and review the effectiveness of the company's internal audit function.

Appointments and re-appointments to the audit committee should be made by members at the Annual Meeting.

### **Meetings of the audit committee**

It is for the audit committee to decide the frequency and timing of its meetings. There should be as many meetings as the audit committee's role and responsibilities require. It is recommended there should not be fewer than four meetings during the year.

However, most audit committees will wish to call more frequent meetings.

No one other than the audit committee's members is entitled to be present at a meeting of the audit committee.

It is for the audit committee to decide if non-members should attend for a particular meeting or a particular agenda item.

Sufficient time should be allowed to enable the audit committee to undertake as full a discussion as may be required.