(f) section 23 (coordination of audit);

(g) section 25(4)(d) (statement of practice by the Auditor General for Wales).

113 Amendment of Well-being of Future Generations (Wales) Act 2015

In paragraph 1 of Schedule 1 to the Well-being of Future Generations (Wales) Act 2015 (anaw 2), after sub-paragraph (2) insert—

"(2A) In respect of any financial year, a local authority may publish its report under this paragraph and its report under section 90(1) of the Local Government and Elections (Wales) Act 2020 (self-assessment of performance) in the same document."

Governance and audit committees of principal councils

114 New name and functions of audit committees

(1) Section 81 of the 2011 Measure (local authorities to appoint audit committees) is amended as follows.

(2) In subsection (1), for "(an "audit committee")" substitute "(a "governance and audit committee")".

(3) In paragraph (c) of subsection (1), after "internal control" insert ", performance assessment".

(4) After paragraph (d) of subsection (1) insert—

"(da) review and assess the authority's ability to handle complaints effectively,

(db) make reports and recommendations in relation to the authority's ability to handle complaints effectively,".

(5) After subsection (1) insert—

"(1A) See Chapter 1 of Part 6 of the Local Government and Elections (Wales) Act 2020 (performance and governance of principal councils) for further functions of governance and audit committees.

(6) Schedule 9 makes consequential amendments.

CHAPTER 2

GOVERNANCE AND AUDIT COMMITTEES: MEMBERSHIP AND PROCEEDINGS

115 Membership of governance and audit committee

(1) Section 82 of the 2011 Measure (membership) is amended as follows.

(2) In subsection (2)—

(a) in paragraph (a) omit the words "at least";

(b) for paragraph (b) substitute—

"(b) one-third of the members of that committee are lay persons;".

(3) After subsection (5) insert—

"(5A) A governance and audit committee is to appoint—

(a) a member of the committee as its chair ("the committee chair"), and

(b) a member of the committee as the deputy to the committee chair ("the deputy chair").

(5B) The member appointed as the committee chair must be a lay person.

(5C) The member appointed as the deputy chair must not be a member of the local authority's executive or an assistant to its executive."

(4) Omit subsection (6).

(5) In Schedule 9 to this Act (consequential amendments relating to governance and audit committees), omit paragraph 4(b)(ii)and (f).

116 Meaning of lay person

In section 87 of the 2011 Measure (interpretation), in subsection (2) omit the definition of "lay member" and insert—

""lay person" ("*lleygwr*") means a person who—

(a) is not a member or an officer of any local authority,

(b) has not at any time in the period of twelve months ending with the date of that person's appointment been a member or an officer of any local authority, and

(c) is not the spouse or civil partner of a member or an officer of any local authority;".

117 Proceedings etc.

(1) Section 83 of the 2011 Measure (proceedings) is amended as follows.

(2) For subsections (1) and (2) substitute—

"(1) A meeting of a governance and audit committee is to be chaired—

(a) by the committee chair, or

(b) if the committee chair is absent, by the deputy chair.

(2) If both the committee chair and the deputy chair are absent the committee may appoint a member of the committee who is not a member of the local authority's executive, or an assistant to its executive, to chair the meeting."

(3) Omit subsection (8).

(4) In Schedule 6 to this Act (assistants to executives), omit paragraph 6(5).

(5) In Schedule 9 to this Act (consequential amendments relating to governance and audit committees), omit paragraph 5(a) and (b).

CHAPTER 3

COORDINATION BETWEEN REGULATORS

5 **118 Coordination between regulators**

(1) The Auditor General for Wales and the relevant regulators must have regard to the need for coordination in the exercise of their relevant functions.

(2) In respect of each financial year the Auditor General for Wales must produce a timetable in relation to each principal council which sets out the Auditor General's opinion as to
10 the dates or periods in that year on or during which—

(a) the relevant regulators should exercise their relevant functions in relation to the council, and

(b) the Auditor General should exercise the Auditor General's relevant functions in relation to that council.

15 (3) Before producing a timetable under subsection (2) the Auditor General for Wales must consult the relevant regulators.

(4) The duty under subsection (2) may be discharged by the production of a timetable which relates to more than one financial year.

(5) The Auditor General for Wales and the relevant regulators, in exercising their relevant
20 functions in relation to a principal council, must take all reasonable steps to adhere to the timetable produced in relation to that council under subsection (2).

(6) The Auditor General for Wales must assist the relevant regulators to comply with their duties under subsections (1) and (5).

(7) In this section, "relevant regulators" and "relevant functions" have the meaning given in
25 section 119.

119 "Relevant regulators" and "relevant functions"

(1) For the purposes of section 118 the relevant functions of the Auditor General for Wales are—

(a) auditing the accounts of a principal council under Chapter 1 of Part 2 of the Public
30 Audit (Wales) Act 2004 (c. 23);

(b) undertaking a study under Chapter 2 of Part 2 of the Public Audit (Wales) Act 2004 in relation to a principal council;

(c) carrying out an examination of a principal council under section 15 of the Well-being of Future Generations (Wales) Act 2015 (anaw 2).

35 (2) For the purposes of section 118, a relevant regulator is a person mentioned in the first column of table 1 and their relevant functions are the functions specified in the second column.