

Concise Minutes – Finance Committee

Meeting Venue: **Hybrid – Committee room 4 Ty Hywel and video conference via Zoom**

This meeting can be viewed on [Senedd TV](http://senedd.tv) at: <http://senedd.tv/en/13475>

Meeting date: Wednesday, 20 September 2023

Meeting time: 09.30 – 11.58

Hybrid

Attendance

Category	Names
Members of the Senedd:	Peredur Owen Griffiths MS (Chair) Peter Fox MS Mike Hedges MS Rhianon Passmore MS
Witnesses:	Adrian Crompton, Auditor General for Wales, Audit Wales, Auditor General for Wales, Audit Wales Dr Kathryn Chamberlain, Audit Wales Kevin Thomas, Audit Wales Ann-Marie Harkin, Audit Wales Jonathan Athrow, HM Revenue & Customs Katherine Gross-Niklaus, HM Revenue & Customs
Committee Staff:	Owain Roberts (Clerk) Cerian Jones (Second Clerk) Mike Lewis (Deputy Clerk) Owen Holzinger (Researcher)



Registration (09.00–09.15)

Private Pre-meeting (09.15–09.30)

1 Introductions, apologies, substitutions and declarations of interest

1.1 The Chair welcomed Members to the meeting of the Finance Committee.

2 Paper(s) to note

2.1 The papers were noted.

2.1 **PTN 1 – Letter from the Minister for Finance and Local Government: Budget timetable 2024–25 – 12 September 2023**

3 Audit Wales – Scrutiny of the Annual Report and Accounts 2022–23 and the Annual Plan 2024–25: Evidence session

3.1 The Committee took evidence on Audit Wales’s Annual Report and Accounts 2022–23 and the Annual Plan 2024–25 from the Auditor General for Wales; Chair of the Wales Audit Office; and Audit Wales officials.

3.2 Audit Wales agreed to provide:

- Further detail on the staff turnover rate across the organisation during the previous twelve months, including a breakdown of the roles of those departing staff and the number of qualified audit staff leaving the organisation within that time.

4 Motion under Standing Order 17.42 (ix) to resolve to exclude the public from the remainder of this meeting

4.1 The motion was agreed.

5 Audit Wales – Supplementary Estimate 2023–24

5.1 The Committee discussed Audit Wales’s Supplementary Estimate 2023–24 with the Auditor General for Wales; Chair of the Wales Audit Office; and Audit Wales officials.

6 Technical briefing on administering WRIT: HM Revenue & Customs (HMRC)

6.1 The Committee received a technical briefing on administering WRIT from Jonathan Athow, Director General of Customer Strategy & Tax Design, HMRC; and Katherine Gross–Niklaus, Senior Policy Advisor for Devolved Income Tax, HMRC.

7 Technical briefing on administering WRIT: HM Revenue & Customs (HMRC) – Consideration of evidence

7.1 The Committee considered the evidence received.

8 Audit Wales – Scrutiny of the Annual Report and Accounts 2022–23 and the Annual Plan 2024–25 / Supplementary Estimate 2023–24: Consideration of evidence

8.1 The Committee considered the evidence received and agreed to write to Audit Wales regarding the Annual Report and Accounts 2022–23 and the Supplementary Estimate 2023–24.

9 Landfill Disposals Tax (Wales) Act 2017: Independent review

9.1 The Committee considered the issues arising from the independent review of Landfill Disposals Tax and agreed to write to the Minister for Finance and Local Government requesting a further update.

10 Update on the Interparliamentary Finance Committee Forum

10.1 The Committee considered the paper on the Interparliamentary Finance Committee Forum.

11 Update on the Senedd Cymru (Members and Elections) Bill – Expert Adviser and evidence sessions

11.1 The Committee considered the paper on the scrutiny arrangements of the financial implications of The Senedd Cymru (Members and Elections) Bill.