Jocelyn Davies AM  
Chair  
Finance Committee  
National Assembly for Wales  
Cardiff Bay  
Cardiff  
CF99 1NA

Dear Jocelyn,

**Auditor General for Wales (AGW) and Wales Audit Office (WAO) Annual Plan 2015–16**

Thank you for your letter of 8 June regarding the WAO Annual Plan for 2015-16.

In your letter you refer to a number of ad-hoc studies that were funded from an additional £250,000 that is made available to the AGW. None of the studies we identified would have had a significant additional cost for local authorities. Indeed the only study we identified over the past couple of years that examined local government in any detail is the study on Senior Management Pay.

Much of the information supplied would have been from routine management information that would have been provided to the WAO at minimal cost. However, in many cases the WAO retrieves information from statements of accounts without recourse to local government officers.

Overall the WLGA supports the AGW’s programme of national studies.

Yours sincerely,

Cllr Aaron Shotton  
WLGA Finance Spokesperson