

Rebecca Evans AM
Minister for Finance and Trefnydd

26 March 2019

Dear Rebecca

Public Audit (Wales) Act 2013

I am writing further to the Stage 3 debate on the Public Services Ombudsman (Wales) Bill, during which I referred to the **Finance Committee** conducting **post-legislative scrutiny** of the **Public Audit (Wales) Act 2013**, which was introduced in July 2012 and became law in Wales on 29 April 2013.

Following its consultation on the WAO fee regime in June 2017, the Auditor General for Wales (AGW) and Wales Audit Office (WAO) have invited the Committee to consider:

- **proposals for a bill to amend the Public Audit (Wales) Act 2013**; and
- **a draft Public Audit (Amendment) (Wales) Bill**

The Finance Committee's post-legislative scrutiny will focus on two areas:

1. To explore issues raised by the AGW and WAO in relation to the Public Audit (Wales) Act 2013; including:
 - Fee charging
 - Quorum arrangements of the Wales Audit Office board
 - Wales Audit Office reporting arrangements
 - Issues with laying and reporting accounts
2. To consider to what extent other aspects of the Public Audit (Wales) Act 2013 may benefit from revision.

At Stage 3 the Assembly recognised the conflicting statutory duties placed on the AGW to lay certified accounts within four months and the requirements of the Public Audit (Wales) Act 2013, to abide by the Code of Audit Practice, and agreed to address this issue in relation to the Ombudsman's certified accounts. However, this conflict remains an issue for a number of other public bodies in Wales.



In addition to seeking your views on the terms of reference outlined above, could you indicate whether you are minded to address the conflicting statutory duties placed on the AGW more widely or would be supportive of such a change being included in a future committee Bill to amend the Public Audit (Wales) Act 2013.

It would be helpful to receive your response by 3 May 2019. Should you require any clarification or further information, please contact: Georgina Owen, Committee Clerk, 0300 200 6387, SeneddFinance@assembly.wales.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Llyr', is centered on a light yellow rectangular background.

Llyr Gruffydd AM

Chair

