

Suzy Davies AM
Commissioner for Budget and Governance

26 March 2019

Dear Suzy

Public Audit (Wales) Act 2013

The **Finance Committee** is 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. The Act aimed to strengthen and improve the accountability and governance arrangements relating to the Auditor General for Wales (AGW) and the Wales Audit Office (WAO), whilst protecting the Auditor General's independence and objectivity.

The Finance Committee is the responsible committee in the Assembly with regards to oversight of the AGW and WAO and has noted issues around the fee regime and Act during its annual scrutiny of the AGW and WAO. Following its consultation on the WAO fee regime in June 2017, the AGW and WAO has 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.

The Committee would like to invite you to provide written evidence addressing the terms of reference above and, as an audited body in Wales, the Committee is particularly interested in your views and experiences of the fee charging regime.



Additionally, the Committee is keen to understand what impact the Act has had on the Assembly and notes that the Commission did not respond formally to the consultation on the Public Audit (Wales) Bill when it was scrutinised in 2012. Therefore, the Committee would be interested in your views on the operation of the Act and the costs of administering the duties placed on the Assembly Commission, such as the appointment the AGW and WAO Board non-executive members, the procurement of the Auditors of the WAO and whether the Assembly has experienced any notable changes in the audit regime since the introduction of the Act.

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 within a light yellow rectangular box.

Llyr Gruffydd AM

Chair

