Huw Vaughan Thomas
Auditor General for Wales
Wales Audit Office
24 Cathedral Road
Cardiff
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17 April 2018

Dear Huw

The Public Audit (Wales) Act 2013

As you will be aware, at Committee on the 15 March we took evidence from Wales Audit Office representatives on the WAO paper: The complex audit fee regime in Wales – a case for change.

The Committee was interested in the evidence presented by the WAO and is happy to consider amending the legislation. However, as you will be aware, the Committee is currently progressing a Committee Bill in addition to a heavy workload. As such, the Committee would welcome any work you may be able to undertake in advance of the Committee giving this matter further consideration. It would be helpful to understand what specific legislative changes you require and how an amended Bill may look.

In particular, we would welcome your consideration into what other areas of the Act you believe may benefit from change. This was briefly covered during the Committee session when we discussed the quorum requirements for WAO meetings and the deadlines for auditing accounts. It would be helpful to have further examples where these other areas have caused issues or limited the benefits of activity being undertaken.

Additionally, we would welcome further details on the costs related to the proposals. During the Committee session, the WAO was unable to provide any
quantifiable details on the cost implications of the current fee setting regime and how changes may make a difference to costs. It would be helpful to understand more detail on the internal costs arising from the administration of process relating to section 23 of the Act. Additionally, it would be helpful to understand any financial benefits, both to the WAO and to stakeholders, which might result from changing the legislation.

Yours sincerely

[Signature]

Simon Thomas AM
Chair

Croesewir gohebiaeth yn Gymraeg neu’n Saesneg.
We welcome correspondence in Welsh or English.