

Agenda – Public Accounts Committee

Meeting Venue:

For further information contact:

Video Conference via Teams

Fay Bowen

Meeting date: 22 February 2021

Committee Clerk

Meeting time: 09.30

0300 200 6565

SeneddPAC@senedd.wales

(The Committee agreed on 8 February 2021, a motion under Standing Order 17.42 to resolve to exclude the public from this meeting)

- 1 Introductions, apologies, substitutions and declarations of interest**
(09.30)

- 2 Scrutiny of Accounts 2019–20 – Welsh Government: Consideration of draft Report**
(09.30 – 11.30) (Pages 1 – 76)
PAC(5)–06–21 Paper 1 – Draft Report
PAC(5)–06–21 Paper 2 – Letter from the Permanent Secretary, Welsh Government (7 January 2021)
PAC(5)–06–21 Paper 3 – Letter from the Permanent Secretary, Welsh Government (4 February 2021)



Document is Restricted

Shan Morgan
Ysgrifennydd Parhaol
Permanent Secretary



Llywodraeth Cymru
Welsh Government

7 January 2021

Dear Mr Ramsay,

PUBLIC ACCOUNTS COMMITTEE 23 NOVEMBER 2020

Following the Public Accounts Committee on 23 November 2020, I agreed to a number of action points regarding the provision of further information which is outlined below.

- 1. Send a copy of the technical assessment paper prepared for HM Treasury and subsequently for consideration by the Financial Reporting Advisory Board (FRAB) regarding the procedure for dealing with grants in extraordinary circumstances.**
 - The Welsh Government provided copies of the Welsh Government technical accounting assessment of the grants and the HMT paper to the UK Financial Reporting Advisory Board on Grantor accounting on the 25 November 2020.
- 2. Provide an overview of the number and nature of any contracts that exist, if any, between the Welsh Government and the UK Government for Covid-19 related services.**
 - We have reviewed our records for any contracts in excess of £25,000 that exist between the WG and UKG for the provision of Covid-19 services. This work has identified that no such contracts exist.
 - The relationship with the UK Government where such services are provided is governed through inter-governmental agreements such as Memoranda of Understanding or the 4 nation's protocol for PPE and legislation.
- 3. Confirm if a contract was in place with Lighthouse Labs, and if so if it included clauses for turnaround times and whether poor performance would have amounted to breaches of contract.**

- There is no contractual relationship between the Welsh Government (WG) and the specific Lighthouse Lab facility located in Imperial Park 5, a warehouse owned by NHS Wales Shared Services Partnership (NWSSP). The nature of the agreement there is a landlord-tenant lease between NWSSP and the UK Government (UKG) Department for Health and Social Care (DHSC). DHSC have contracted with PerkinElmer, a multinational life sciences business, to operate a lab within their leased premises.
- Arrangements between governments on matters of this nature are conducted through Memoranda of Understanding or other informal or non-contractual agreements. In this instance, Welsh Government is consenting to the UK Government providing a service in a devolved area of competence.

For the NHS Covid-19 App we have two key documents which reflect this arrangement.

- A MoU setting out general principles (in particular it is an app “delivered by the UK Government on behalf of England and Wales” not England delivering for Wales) and a governance board arrangement which meets fortnightly to cover policy and joint working.
- Section 83 Agreement whereby Welsh Ministers consent to UKG SoS providing services (a health app) in a devolved policy area
- There is also a Data Protection Impact Assessment which we have had input into, which sets out some agreed parameters for the App and how it handles data and privacy. The WG is also party to a MoU on ‘interoperability’ between different apps across the UK

4. Confirm if the Welsh Government has a contract or other written agreement with the UK Government for the sourcing and delivery of the Covid-19 vaccine.

- The UK Government is leading the work on funding and procuring vaccines for the UK via the Business, Enterprise and Industrial Strategy Department (BEIS). There is an arrangement in place between BEIS and Welsh Ministers under section 83 of the Government of Wales Act 2006 (“GOWA”) for BEIS to procure a number of Covid-19 vaccines on Welsh Ministers’ behalf.
- Welsh Government has also agreed a Memorandum of Understanding with BEIS for the direct delivery of the Pfizer/BioNTech COVID-19 Vaccine to agreed sites in Wales. Direct delivery to Wales is preferred for this vaccine to overcome the logistical challenges and constraints related to its storage and transport.

5. Provide additional information on forecast timing of EU programme receipts.

Additional information is included at Annex A

6. Provide a rationale as to how the Department of Education model, used to calculate student loan write-offs, has been adapted for use in Wales.

- The Welsh Government's Higher Education Division (HED) makes a number of adaptations to the Department for Education's **Stochastic Earnings Path** model (StEP) to ensure its suitability for use in Wales. These are predominantly based on changes in input data the most important of which are:
 - **Borrower datasets:** The Welsh Government uses borrower datasets on Welsh-domiciled borrowers and Welsh student number forecasts.
 - **Maximum loan amounts ("loan caps"):** When using the StEP model within the Welsh Government, the maximum maintenance and fee loan amounts that student loan borrowers are entitled to in Wales is taken from the Student Finance Wales Information Notice.
 - **Partial cancellation charge:** To account for the "Partial Cancellation" policy on student loan repayment in Wales (a policy which is not in place in England), in the Welsh Government's financial statements an additional charge is applied on top of the stock and RAB charges from the StEP model.
- Whilst it is possible to amend other data, such as repayment thresholds, loan terms etc. Welsh policies are generally the same as the English policies. Therefore, no change need to be made to the DfE's version of the StEP model.
- Similarly, an important set of inputs to the StEP model is the latest economic determinant forecasts published by the Office for Budget Responsibility (OBR). HED uses the same version of economic determinants as provided by the DfE when running the StEP model for Wales. This is because the OBR produces forecasts for the entirety of the UK and there are no official Wales-specific economic forecasts which would be a suitable alternative.
- Further information is contained in Annex B

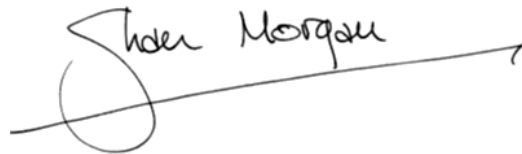
7. Confirm how much interest was payable on the guarantee fee together with the associated legal costs with regard to the write off for the Circuit of Wales project.

- The interest was £7.371m and the legal fees were £0.204m, giving a total figure of £7.575m. This is included within the £14.909m loss disclosed in the 2019-20 accounts.

8. Provide a table detailing the amount paid for land and buildings, and the amount they were subsequently sold for, following the announcement the M4 corridor scheme would not proceed. The purchase price will also show the blight price and the true valuation price.

A table is included at Annex C

If you require any further information, please let me know.

Yours,
A handwritten signature in black ink that reads "Shan Morgan". The signature is written in a cursive style and is positioned above a long, horizontal arrow pointing to the right.

Shan Morgan

Ysgrifennydd Parhaol/ Permanent Secretary
Llywodraeth Cymru/ Welsh Government

EU Funding Receipts

The Welsh Government accounts reflect the income recognised in any given financial year in respect of EU funded operations. The amount of income recognised is driven by a range of factors including:

- **The amount of expenditure in each project during the financial year** - EU funded projects usually run over three or more years. The planned expenditure may vary in any given financial year both by design – the planned expenditure profile for a road project would be quite different to that for SME Support for instance – and because of circumstances beyond each operation’s control.
- **The need for grant** - Operations running over a number of years do not have necessarily have regular amounts of domestic match funding earmarked for them in each financial year, and the amounts of match funding actually available some years after any given project has commenced may not be what was originally anticipated. WEFO recognises this and, where appropriate and with close project monitoring, agrees flexible amounts of grant as the operation needs it. These arrangements usually weight the EU grant towards the later, more active periods in the operation’s life, but it sometimes weights the grant towards the beginning of the operation. It has been a strength of the EU funds that their multi-annual funding period has provided the stability to allow this kind of flexibility, and WEFO is open to reasonable proposals for revised plans should circumstances change.
- **The number of operations and delivery partners** - There are currently 257 approved operations in the ESF and ERDF programmes, on which the Welsh Government is the lead beneficiary for about half. The Welsh Government’s role is not so much to deliver these operations itself as (a) to co-ordinate their delivery through a range of delivery partners including the private sector, HE and FE institutions, the third sector and local government; (b) to provide the resources and expertise to manage the projects including the compliance requirements; and (c), in some cases to bear and manage funding and compliance risks, without which support the operation could not go ahead. Welsh Government departments leading operations are thus highly dependent on hundreds of delivery partners, each with their own pressures and opportunities, for the actual delivery, for the submission of claims and for confirmation that auditable evidence of expenditure and delivery in support of those claims is in place, all before they can submit a claim to WEFO.
- **Compliance** - Where either the lead department in the Welsh Government, WEFO or the Audit Authority do not have appropriate evidence to support a claim, or where there are reservations or disputes about such evidence, then it may not be appropriate to recognise relevant income until the queries are resolved.

Receipts from the European Commission are a closely related issue of course, however there are additional issues affecting the steps between WEFO paying beneficiaries and receiving the cash from the Commission, which introduce further uncertainty as to the timing of receipts. It is important to remember that Wales has no absolute entitlement to the funding earmarked for Wales in the 2014-2020 Operational Programmes agreed with the European Commission back in 2013. WEFO can only actually claim that funding when it is confident that auditable evidence of eligible defrayed expenditure and of the outputs agreed in those Operational Programmes is in place. Those additional issues include:

- **Non Welsh Government beneficiaries** - As noted above, these make up about half of the current programmes. Each of them is subject to the issues above to varying degrees, and each of them brings their own package of uncertainties about the value and timing of claims and EU income.
- **Timing of claims to WEFO** - Claims to WEFO should be made quarterly in most instances, six monthly in some. Not all beneficiaries are prompt in making claims, and it is common for quarters to be missed, with the expenditure being wrapped up in subsequent claims.
- **WEFO assurance** - The Certifying Authority in WEFO must certify to the European Commission that everything in each claim is an appropriate charge on the EU budget. This means that testing of each claim paid by WEFO and included in the claim to the Commission must be complete, with any queries arising being resolved before the relevant expenditure can be included. If the completion of testing is held up for any reason, then even though the claim has been paid by WEFO, that expenditure will only be included in later claims submitted to the Commission. (Payment of beneficiary claims is made after an initial review, but is not held up during testing to reduce pressure on beneficiaries' working capital.)
- **Audit** - This is a similar point to the one above. Should apparent irregularities slip through WEFO's controls and be found by the Audit Authority, then again, the relevant expenditure will be excluded from claims to the Commission until the queries are resolved.
- **European Commission internal processes** - Claims are generally paid promptly, but they can be held up for technical queries on just one element of the claim, sometimes for years. On occasion in the past, payment of claims has been delayed when the Commission has had temporary treasury management issues.
- **Exchange rates** - The Euro/Sterling exchange rate can of course move substantially between the time when a payment is made by a beneficiary (in Sterling) and the day related EU funding (claimed from, and paid by, the Commission in Euro) is received by WEFO. This has been particularly hard to forecast in this programme; the exchange rate has ranged between €1.44 and €1.07 over the last five years. The uncertainty of both the value and timing of receipts makes hedging and options an impracticable solution; we aren't aware of any Managing Authority (such as WEFO) anywhere outside of the

Eurozone which has hedging arrangements in place for programmes of our sort.

To come back to the Budget motion, European funding is just that – it does not derive from the Exchequer. It would not feature in the Budget motion, other than for the requirement for legal cover for WEFO to receive EU funding and to pay beneficiaries from Welsh Government bank accounts (WEFO has operational independence from Welsh Ministers, but is still part of the legal entity that is the Welsh Government). The amounts included in the Budget motion are an estimate which, taking into account all the uncertainties outlined above, is operationally sufficient to provide legal cover without repeated revisions, without being a misleadingly large amount unrelated to actual, plausible and credible expectations.

The Budget motion figure for EU receipts should not, therefore, be taken as a target, nor should it be regarded as a cause for alarm if actual receipts in the financial year fall short. Overall, in fact the programmes are performing well by UK and EU average benchmarks. All the annual expenditure targets have been achieved, including most of the targets for next year (calendar year 2021) already, and the table shows the current percentage of EU receipts against Programme values:

	Wales	UK	EU
ERDF	42.0%	39.9%	41.1%
ESF	53.4%	34.4%	42.6%

Programme performance is reported regularly to the independent Programme Monitoring Committee, papers for which are on WEFO's website should more information be required (<https://gov.wales/wales-programme-monitoring-committee>).

WEFO would like to take this opportunity to record its thanks to its delivery partners within the Welsh Government and across Wales, as sustaining this performance through the current year has of course been a serious challenge, and this note has perhaps conveyed the extent to which successful programme delivery is a substantial collective effort.

Background information – the Department for Education’s StEP model

The Department for Education (DfE) maintains and develops a statistical model (called the Stochastic Earnings Path model – StEP) which is used to estimate the financial cost of income contingent student loans to Government, by forecasting the repayments that the Department expects to receive on its expenditure on student loans.

The StEP model is a micro-simulation model. It forecasts student loan repayments by estimating future earnings for individual student loan borrowers, and applies the loan repayment policy to each borrower, before aggregating the results to estimate totals for the population as a whole. For each loan borrower, it predicts their next year’s earnings, and when this is repeated it generates an earnings path. Where historical information on earnings is available the model makes use of this. Earnings predictions are based on administrative data from the Student Loans Company (SLC), which include: the borrower’s level of study; higher education provider group; subject group; gender; age; years since Statutory Repayment Due Date; and up to three years of actual earnings and employment history, where available. This allows the model to capture individual changes in earnings over the borrower’s working lifetime.

Once a borrower’s earnings have been forecast, the relevant student loan policy parameters are applied to calculate their repayments, interest and loan balances year by year for the length of their repayment term, or until they finish repaying their loan. Further adjustments are made to some borrowers’ repayments to allow for investment income, voluntary repayments, overseas repayments, direct debit repayments, incorrect amounts being repaid, and loans being cancelled (write-offs). The stream of estimated future repayments is then used to calculate the stock charge and the Resource Accounting and Budgeting (RAB) charge, which appear in the DfE’s financial statements.

The DfE uses the StEP model to forecast repayments for English-domiciled students studying in the UK and EU domiciled students studying in England. This includes borrowers studying for undergraduate degrees, both full-time and part-time, and those studying for postgraduate master’s or doctoral degrees. Administrative data from the SLC on borrower characteristics, described above, and student loan balances and transactions, are available for all of the types of borrower that are in the scope of the StEP model.

The Welsh Government’s use of the StEP model

The DfE provides the Welsh Government (Higher Education Division – HED) with the StEP model, and its subsequent updates, which is adapted to forecast repayments for Welsh-domiciled students studying in the UK and EU domiciled students studying in Wales. HED makes a number of important changes to the StEP model (mostly changes to its inputs) to ensure its suitability for use in Wales, the most important of which are detailed below.

- Borrower datasets: While the DfE derives the individual borrower input datasets from SLC data on English-domiciled student loan borrowers and English student number forecasts, the Welsh Government uses borrower datasets from SLC data on Welsh-domiciled borrowers and Welsh student number forecasts. The richness of the SLC administrative data (as described above) is exactly the same for Welsh-domiciled borrowers as for English-domiciled borrowers, so the StEP model is able to run in the same manner using either type of input dataset.
- Maximum loan amounts (“loan caps”): When using the StEP model within the Welsh Government, the maximum maintenance and fee loan amounts that student loan borrowers are entitled to in Wales is taken from the Student Finance Wales Information Notice: Financial Memorandum published annually by the Welsh Government.¹ The Welsh loan caps may differ from the English loan caps.
- Partial cancellation charge: To account for the “Partial Cancellation” policy on student loan repayment in Wales (a policy which is not in place in England), in the Welsh Government’s financial statements an additional charge is applied on top of the stock and RAB charges from the StEP model.

Other student loan repayment policy inputs to the StEP model include: the repayment thresholds; the percentage of a graduate’s gross income above the repayment threshold that is deducted as loan repayments; and the length of the loan term (otherwise known as the write-off period). These policy inputs are reviewed to ensure that the correct inputs are used to reflect Welsh policies, however these particular Welsh policies are generally the same as the English policies – so usually, no change needs to be made from the DfE’s version of the StEP model.

Similarly, an important set of inputs to the StEP model is the latest set of economic determinant forecasts published by the Office for Budget Responsibility (OBR). Following each update to the OBR’s forecasts (generally occurring twice a year in line with the OBR’s Economic and Fiscal Outlook publications), the DfE provides HED with a version of the updated economic determinants which are suitable for use in the StEP model. HED uses the same version of economic determinants as provided by the DfE when running the StEP model for Wales. This is because the OBR produces forecasts for the entirety of the UK and there are no official Wales-specific economic forecasts which would be a suitable alternative. Updating the StEP model with new OBR forecasts invariably has an impact on the StEP model’s outputs.

Assurances of the StEP model

When sending an update to the StEP model, the DfE provides the Welsh Government with assurance documents specifying that the model is fit for purpose.

¹ The latest published version, showing rates of student support for the academic year 2020/21, is available at the link below.
<https://gov.wales/sites/default/files/publications/2020-01/rates-of-student-support-for-academic-year-2020-21-financial-memorandum.pdf>

The DfE model and its outputs are assessed annually by the National Audit Office, as well as being scrutinised by the DfE's internal models boards and student finance governance structure.

When using the StEP model within Welsh Government, all of the adaptations which are made to the original DfE model (as detailed above) are individually recorded. The record of the changes, and the resulting outputs of the model, are reviewed and quality assured by at least three members of staff within HED (one of which must be G7 or higher to provide sign-off) before the outputs are used in any of the Welsh Government's financial returns or financial statements.

The Welsh Government's version of the StEP model (that is, including the adaptations that are made from the original DfE version) and its outputs are subject to an annual assessment by Audit Wales (AW). Members of staff within HED assist AW in ensuring that all of the StEP models and outputs used in to inform Welsh Government's financial statements are provided to AW, and provide further information about the modelling upon request to aid the successful completion of the audit.

Table detailing the amount paid for land and buildings, and the amount they were subsequently sold for, following the announcement that the M4 corridor scheme would not proceed. The purchase price also shows the blight price and the true valuation price.

No.	Description of Land	Postcode	Date of Purchase	Value Paid (Land and Buildings)	Total Compensation (Exc. agent's fees)	Agent's fees (Inc. VAT)	Sale Price	*Date of Sale
1	Longhouse Farm, Coedkernew	NP10 8UD	Nov-06	£720,000			NA	NA
2	Undy House, Undy, Magor	NP26 3BX	Aug-07	£660,000			NA	NA
3	Woodland House, Magor	NP26 3BZ	Aug-07	£1,107,000			NA	NA
4	Old Cottage, Knollbury, Magor	NP26 3BX	Mar-95	£130,000			NA	NA
5	Horseshoe Cottage, Knollbury, Magor	NP26 3BX	Aug-98	£132,500			NA	NA
6	Barecroft House, Barecroft Common, Magor	NP26 3EB	May-96	£158,500			NA	NA
7	Cae-Glas, Nash Road, Newport	NP18 2BS	Dec-06	300000 (incl. below)			NA	NA
7	Annex at Cae Glas, Nash Road, Newport	NP18 2BS	Dec-06	Part of above			NA	NA
8	Greenfield House, Nash Road, Newport	NP18 2BS	Mar-07	£300,000			NA	NA
9	The Conifers, Coedkernew	NP10 8UD	Apr-15	£725,000	£800,452	£6,118	NA	NA
10	White Cottage, Coedkernew	NP10 8UF	Dec-15	£555,000	£645,950	£22,008	N/A	N/A
11	San Remo, Coedkernew	NP10 8UF	Apr-16	£350,000	£396,062	£5,520	N/A	N/A
12	The Glen, Coedkernew	NP10 8UF	Oct-15	£430,000	£504,796	£14,425	N/A	N/A
13	Spring Cottage, Coedkernew	NP10 8UF	Jun-16	£355,000	£391,514	£7,137	N/A	N/A
14	Quarry Cottage, Coedkernew	NP10 8UF	Jun-17	£453,000	£491,906	£9,840	N/A	N/A
15	Danygraig, Coedkernew	NP10 8UF	Aug-18	£495,000	£495,000	£4,981	N/A	N/A
16	Dunline, Knollbury	NP26 3BX	Mar-17	£365,000	£415,608	£4,592	N/A	N/A
17	Coedkernew House, Coedkernew	NP10 8TX	Apr-19	£575,000	£606,510	£14,310	N/A	N/A



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No.	Description of Land	Postcode	Date of Purchase	Value Paid (Land and Buildings)	Total Compensation (Exc. agent's fees)	Agent's fees (Inc. VAT)	Sale Price	*Date of Sale
18	The Croft, Coedkernew	NP10 8UF	Apr-19	£400,000	£457,571	£4,592	N/A	N/A
19	Little Orchard, Coedkernew	NP10 8UF	Dec-18	£400,000	£400,000	£4,071	N/A	N/A
20	Old Court Farm, Rogiet	NP26 3UR	Mar-18	£2,354,617	£2,513,708	£7,260	N/A	N/A
21	Court Farm, Rogiet	NP26 3UR	May-18	£1,714,085	£1,872,140	£7,380	N/A	N/A
22	Moorland View, Coedkernew	NP10 8TX	Sep-16	£540,000			N/A	N/A
23	Lower Lakes Farm, Newport	NP18 2BS	Jan-95	£170,000			£135,000	Jan-97
24	Pye Corner House, Nash	NP18 2BW	Apr-96	£120,000			£178,000	Jan-02
25	Ysgubor Newydd, Coedkernew	NP18 1QR	Sep-96	£220,000			£361,000	Mar-04
26	Moorbarn, Nash	NP18 2AZ	Dec-96	£192,500			£167,000	Jul-97
27	The Maerdy, Coedkernew	NP10 8TU	Apr-03	£680,000			£605,000	Nov-11
28	Rose Cottage, Knollbury	NP7 9SE	May-10	£360,000			£244,735	Jul-11
29	The Stud Farm, Coedkernew	NP10 8TU	Jan-00	£315,000 (formed part of no. 2)			£450,000	Mar 2004 – With some land being retained for M4 proposals (no. 2).

Considerations:

- 1 - Purchase breakdowns before 2015 are held in our paper file storage - due to Covid we are unable to get this sent to confirm the breakdown of compensation. Therefore only property/land value has been included and not other costs.
- 2 - No 7 - is in effect one property but we are currently letting out house and annex separately to two separate people.
- 3 - Valuations - The properties have not been valued for resale by the WG as they have not yet been declared surplus.
- 4 - Properties sold are highlighted in green.



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5 - I have included purchase dates and sale dates so you can understand the market conditions at that time.



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By virtue of paragraph(s) vi, vii of Standing Order 17.42

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