

# Agenda – Finance Committee

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Meeting Venue: Hybrid – Committee  
room 4 Ty Hywel and video conference  
via Zoom

For further information contact:

Owain Roberts

Committee Clerk

Meeting date: 20 September 2023

0300 200 6388

Meeting time: 09.30

[SeneddFinance@senedd.wales](mailto:SeneddFinance@senedd.wales)

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## Registration (09.00–09.15)

## Private Pre-meeting (09.15–09.30)

### 1 Introductions, apologies, substitutions and declarations of interest

(09.30)

### 2 Paper(s) to note

(09.30)

#### 2.1 PTN 1 – Letter from the Minister for Finance and Local Government: Budget timetable 2024–25 – 12 September 2023

(Pages 1 – 2)

### 3 Audit Wales – Scrutiny of the Annual Report and Accounts 2022–23 and the Annual Plan 2024–25: Evidence session

(09.30–10.30)

(Pages 3 – 243)

Adrian Crompton, Auditor General for Wales, Audit Wales

Kathryn Chamberlain, Chair of the Wales Audit Office, Audit Wales

Kevin Thomas, Executive Director of Corporate Services

Ann-Marie Harkin, Executive Director of Audit Services

#### Supporting documents:

FIN(6)–14–23 P1 – Audit Wales: Annual Report and Accounts 2022–23



FIN(6)-14-23 P2 – Audit Wales: Audit Findings report – Year Ended 31 March 2023

FIN(6)-14-23 P3 – Audit Wales: Annual Plan 2023–24  
Research Service Brief

**4 Motion under Standing Order 17.42 (ix) to resolve to exclude the public from the remainder of this meeting**

(10.30)

**5 Audit Wales – Supplementary Estimate 2023–24**

(10.30–10.45)

(Pages 244 – 257)

Adrian Crompton, Auditor General for Wales, Audit Wales

Kathryn Chamberlain, Chair of the Wales Audit Office, Audit Wales

Kevin Thomas, Executive Director of Corporate Services

Ann-Marie Harkin, Executive Director of Audit Services

**Supporting documents:**

FIN(6)-14-23 P4 – Audit Wales – Supplementary Estimate 2023–24

FIN(6)-14-23 P5 – Letter from the Minister for Finance and Local

Government: Cost of living payment – 1 August 2023

FIN(6)-14-23 P6 – Letter to the Minister for Finance and Local Government:  
Cost of living payment – 11 July 2023

**6 Technical briefing on administering WRIT: HM Revenue & Customs (HMRC)**

(10.45–11.15)

(Pages 258 – 267)

Jonathan Athrow, Director General of Customer Strategy & Tax Design, HMRC

Katherine Gross-Niklaus, Senior Policy Advisor for Devolved Income Tax,  
HMRC

**Supporting documents:**

FIN(6)-14-23 P7 – HMRC

Research Service Brief

**7 Technical briefing on administering WRIT: HM Revenue & Customs (HMRC) – Consideration of evidence**

(11.15–11.30)

**8 Audit Wales – Scrutiny of the Annual Report and Accounts 2022–23 and the Annual Plan 2024–25 / Supplementary Estimate 2023–24: Consideration of evidence**

(11.30–11.45)

8.1 The Committee considered the evidence received and agreed to write to Audit Wales in relation to the Annual Report and Accounts 2022–23; and the Supplementary Estimate 2023–24.

**9 Landfill Disposals Tax (Wales) Act 2017: Independent review**

(11.45–12.00)

(Pages 268 – 275)

**Supporting documents:**

FIN(6)–14–23 P8 – Cover paper

FIN(6)–14–23 P9 – Letter from the Minister for Finance and Local Government – 6 July 2023

FIN(6)–14–23 P10 – Land Disposals Tax (Wales) Act 2017: Independent review – Executive summary

[Land Disposals Tax \(Wales\) Act 2017: Independent review](#) (PDF 2 MB)

**10 Update on the Interparliamentary Finance Committee Forum**

(12.00–12.15)

(Page 276)

**Supporting documents:**

FIN(6)–14–23 P11 – Update on the Interparliamentary Finance Committee Forum

**11 Update on the Senedd Cymru (Members and Elections) Bill – Expert Adviser and evidence sessions**

(12.15–12.30)

(Pages 277 – 278)

**Supporting documents:**

FIN(6)–14–23 P12 – Update on the Senedd Reform Bill