

# Concise Minutes – Finance Committee

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

This meeting can be viewed on [Senedd TV](#) at:

<http://senedd.tv/en/13475>

Meeting date: Wednesday, 20 September 2023

Meeting time: 09.30 – 11.58

## Hybrid

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### Attendance

Category	Names
Members of the Senedd:	Peredur Owen Griffiths MS (Chair) Peter Fox MS Mike Hedges MS Rhianon Passmore MS
Witnesses:	Adrian Crompton, Auditor General for Wales, Audit Wales, Auditor General for Wales, Audit Wales Dr Kathryn Chamberlain, Audit Wales Kevin Thomas, Audit Wales Ann-Marie Harkin, Audit Wales Jonathan Athrow, HM Revenue & Customs Katherine Gross-Niklaus, HM Revenue & Customs
Committee Staff:	Owain Roberts (Clerk) Cerian Jones (Second Clerk) Mike Lewis (Deputy Clerk) Owen Holzinger (Researcher)



## **Registration (09.00–09.15)**

## **Private Pre-meeting (09.15–09.30)**

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

1.1 The Chair welcomed Members to the meeting of the Finance Committee.

1.2 Mike Hedges MS declared that he is the Chair of the Senedd's Cross-Party Group on the Public & Commercial Service Union (PCS).

### **2 Paper(s) to note**

2.1 The papers were noted.

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

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

3.1 The Committee took evidence on Audit Wales's Annual Report and Accounts 2022–23 and the Annual Plan 2024–25 from the Auditor General for Wales; Chair of the Wales Audit Office; and Audit Wales officials.

3.2 Audit Wales agreed to provide:

- Further detail on the staff turnover rate across the organisation during the previous twelve months, including a breakdown of the roles of those departing staff and the number of qualified audit staff leaving the organisation within that time.

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

4.1 The motion was agreed.

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

5.1 The Committee discussed Audit Wales’s Supplementary Estimate 2023–24 with the Auditor General for Wales; Chair of the Wales Audit Office; and Audit Wales officials.

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

6.1 The Committee received a technical briefing on administering WRIT from Jonathan Athow, Director General of Customer Strategy & Tax Design, HMRC; and Katherine Gross–Niklaus, Senior Policy Advisor for Devolved Income Tax, HMRC.

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

7.1 The Committee considered the evidence received.

#### **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**

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

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

9.1 The Committee considered the issues arising from the independent review of Landfill Disposals Tax and agreed to write to the Minister for Finance and Local Government requesting a further update.

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

10.1 The Committee considered the paper on the Interparliamentary Finance Committee Forum.

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

11.1 The Committee considered the paper on the scrutiny arrangements of the financial implications of The Senedd Cymru (Members and Elections) Bill.