

Public Accounts Committee Task and Finish Group

Meeting Venue:
Committee Room 3 - Senedd

Meeting date:
11 October 2011

Meeting time:
09:00

Cynulliad
Cenedlaethol
Cymru

National
Assembly for
Wales



For further information please contact:

Bethan Webber
Committee Clerk
029 2089 8032

Agenda

1. Introductions, apologies and substitutions

2. Terms of Reference for the Task and Finish Group to consider matters of governance and accountability in relation to the AGW

(9:00-9:15) (Page 1)

PAC(4)-05-11 – Paper 1

3. Estimate of Income and Expenditure of the Wales Audit Office

(9:15-10:15) (Pages 2 - 18)

PAC(4)-05-11 – Paper 2

Huw Vaughan Thomas, Auditor General for Wales
Kevin Thomas, Managing Partner, Assistant Auditor General for Wales
Terry Jones, Technical Manager, Wales Audit Office

Agenda Item 2

Public Accounts Committee Task and Finish Group

PAC(4)-05-11 – Paper 1

Terms of Reference

The remit of the Public Accounts Committee Task and Finish Group is to consider the issues of governance and accountability in relation to the Auditor General for Wales, including to:

- Advise the Assembly on the appointment of auditors to the accounts of the AGW;
- Consider annual estimate and accounts of the AGW;
- Consider matters relating to the governance and accountability of the AGW;
- Consider matters relating to the nomination for appointment of an AGW; and
- Consider any other matters as remitted to it by the Public Accounts Committee.

The majority of these issues require consideration in the autumn term, when it is anticipated that the Task and Finish Group will need to meet on average 2 times. At other times it is anticipated that it will only need to meet as required to consider any other issues that emerge in relation to governance and accountability.

The duration of the Task and Finish Group will be for the 2011/12 Assembly year and it will cease to exist on 20 July 2012.

The membership of the cross-party Public Accounts Task and Finish Group will be:

Darren Millar AM (Chair)
Mike Hedges AM
Aled Roberts AM
Leanne Wood AM

The Chair of the Task and Finish Group will rotate each term.

Under Standing Order 17.20 a formally established Task and Finish Group is regulated by the same Standing Orders as the parent committee. The Task and Finish Group shall, therefore, meet formally in public (except where it decides in formal session to meet in private). Any report produced by the Task and Finish Group will be submitted to the full Public Accounts Committee for laying before the Assembly. The Public Accounts Committee must either agree the report, or if it is not agreed refer it back to the Task and Finish Group for further work.



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Agenda Item 3
October 2011
www.wao.gov.uk

Estimate of the income and expenses of the office of Auditor General for the year ending 31 March 2013

Estimate of the income and expenses of the office of Auditor General for the year ending 31 March 2013

Submitted to the Public Accounts Committee of the National Assembly for Wales under Paragraph 12 of Schedule 8 to the Government of Wales Act 2006

Huw Vaughan Thomas
Auditor General for Wales
Wales Audit Office
24 Cathedral Road
Cardiff
CF11 9LJ

The Auditor General and the auditors he appoints in local government are the statutory external auditors of most of the Welsh public sector. They are responsible for the annual audit of the majority of public money spent in Wales, including the £14 billion of funds that are voted to Wales annually by the Westminster Parliament. Elements of this funding are passed by the Welsh Government to the NHS in Wales (over £5 billion) and to local government (over £4 billion).

The Auditor General and his staff together form the Wales Audit Office, which was established in April 2005. The Auditor General is the Accounting Officer for the Wales Audit Office and is personally responsible for its overall organisation, management and staffing as well as its procedures in relation to financial and other matters.

A summary of the main operational activities of the Auditor General and the auditors he appoints in local government, alongside associated sources of funding, is provided in Appendix 1 of this estimate. The staff of the Wales Audit Office deliver approximately two-thirds of the annual audit work. The remainder is contracted out by the Auditor General to private sector accountancy firms.

Introduction and summary of budget requirements	4
Estimate of income and expenses	7
Strategic approach	7
Reductions to fee income	8
Further savings and efficiencies	9
Additional costs to be incurred	10
Areas of uncertainty	11
Appendices	12
Appendix 1 - Main operational activities of the Auditor General and the auditors he appoints in local government, and associated sources of funding	12
Appendix 2 - Estimated budget requirements of the Auditor General for the year ending 31 March 2013	13
Appendix 3 - Estimate of the income and expenses of the Wales Audit Office for the year ending 31 March 2013	15

Introduction and summary of budget requirements

- 1 As Auditor General, I must prepare an estimate of the income and expenses of my office (the Wales Audit Office) for each financial year and submit the estimate to the Public Accounts Committee¹.
- 2 I invite the Public Accounts Committee to examine and lay this estimate of my income and expenses for the year ending 31 March 2013 before the National Assembly².
- 3 The estimate that I am presenting provides a real terms³ reduction of 12.4 per cent against the total net resource requirement sought for 2011-12⁴. I am seeking revenue funding of £4.724 million, plus £0.126 million for capital expenditure. The total net resource request is therefore for £4.850 million, compared with £5.403 million in 2011-12 and £5.047 million in both 2009-10 and 2010-11.
- 4 **Exhibit 1** illustrates the cumulative real terms variance in total net resource requirement sought for each of the years 2009-10 to 2012-13.
- 5 I provide in **Exhibit 2** an estimate of how the net resource requested for the year ending 31 March 2013 will be used.
- 6 My budget requirements for the year ending 31 March 2013 are presented in a format appropriate for inclusion in the Ministers' Budget Motion in **Appendix 2**, alongside reconciliation of the net resource requirement to the cash drawing requirement from the Welsh Consolidated Fund.
- 7 In addition to the amounts shown in **Appendix 2**, I am permitted to retain⁵ resources accrued from local government audit, assessment and inspection work⁶. During 2012-13, these resources are estimated to amount to £9.576 million, compared with £11.379 million in 2011-12 (see **Appendix 3** for reconciliation of income accruals estimate to fees and other income total). These resources do not form part of the amount to be authorised by Budget Motion, but are included for information.

1 At least five months before the beginning of the financial year to which it relates, as laid out under Paragraph 12 of Schedule 8 to the Government of Wales Act 2006 (the 2006 Act).

2 This estimate is based on the assumption that my *Supplementary Estimate of Income and Expenses for the Year Ending 31 March 2012*, submitted to the Public Accounts Committee in September 2011, is laid before the National Assembly without modification.

3 Real terms variances calculated using latest available HM Treasury GDP deflator series data as of 30 September 2011:

Year ending	Per cent change on previous year
31 March 2011	2.97
31 March 2012	2.90
31 March 2013	2.50

4 As set out in my *Supplementary Estimate of Income and Expenses for the Year Ending 31 March 2012*, which amends my original estimate of the total net resource requirement of £4,853,000.

5 Under Paragraph 9(3) of Schedule 8 to the 2006 Act.

6 Carried out under Part 1 (Section 33) of the Local Government Act 1999, Part 2 of the Public Audit (Wales) Act 2004 and Part 1 of the Local Government (Wales) Measure 2009.

Exhibit 1 - Cumulative real terms variance in the net resource requirement sought by the Auditor General for each of the years 2009-10 to 2012-13

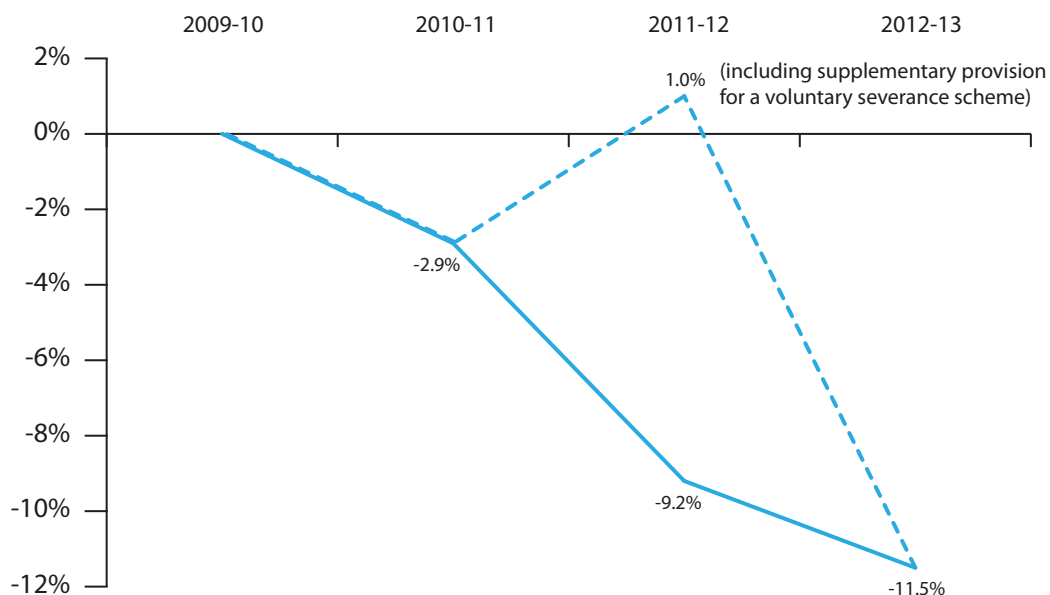


Exhibit 2 - Estimate of use of approved net resource requirement in 2012-13 and comparison with 2011-12

	Year to 31 March 2013 £000	Year to 31 March 2012 £000
Value for money examinations and studies by the Auditor General	1,635	1,635
Working with others to share learning, including provision of the Good Practice Exchange	200	200
Providing support to the Public Accounts Committee and other National Assembly committees	250	250
Responding to issues that have been brought to our attention through correspondence from the public, elected representatives and others	80	80
Granting of approvals to draw from the Welsh Consolidated Fund	15	15

Exhibit 2 - Estimate of use of approved net resource requirement in 2012-13 and comparison with 2011-12 (continued)

	Year to 31 March 2013 £000	Year to 31 March 2012 £000
Contributions to the following:		
Staff training and development	792	850
IT infrastructure	772	850
Technical support, research and development	500	500
Business development and improvement	360	453
Meeting equality duties	80	0
Remuneration of governance committee members	40	0
Voluntary severance scheme	0	550
Total revenue expenditure requirement	4,724	5,383
Capital expenditure	126	20
Total net resource requirement	4,850	5,403

Estimate of income and expenses

8 My estimate of the income and expenses of the Wales Audit Office, and the resultant net resource requirement for the year ending 31 March 2013 is provided in [Appendix 3](#).

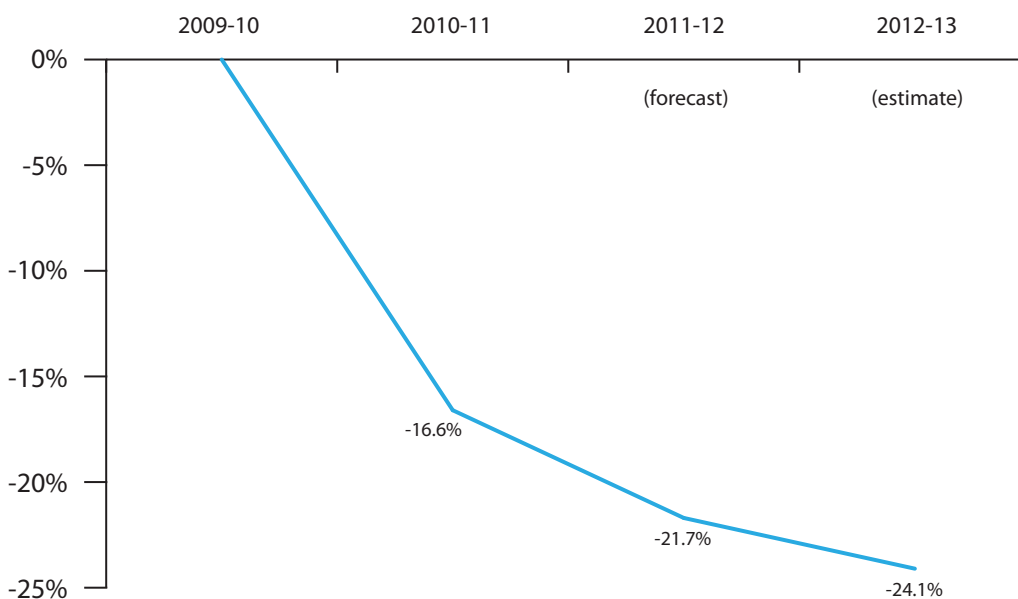
9 [Exhibits 3 and 4](#) illustrate the cumulative real terms reductions in Wales Audit Office expenditure and audit fee income respectively between 2009-10 and 2012-13. These four-year profiles demonstrate the ongoing decreases in both my overall expenditure (£4.6 million reduction over the period) and also in the fees charged to the bodies that I audit (£3.4 million reduction over the period). I also receive annual grant funding from the Welsh Government to support my work in

local government on the Wales Programme for Improvement. Since 2009-10 that funding has been reduced in real terms by 25.6 per cent and for 2012-13 will be £1.347 million.

Strategic approach

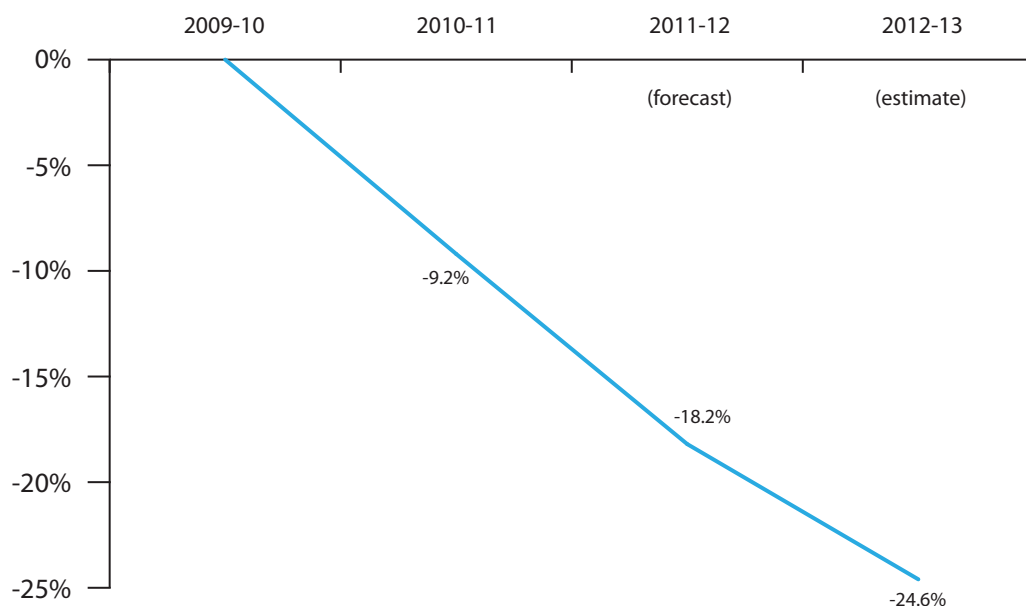
10 My analysis of the key risks and opportunities facing all public bodies in Wales⁷ underpins my plans for the Wales Audit Office. In accordance with my corporate strategy, I will continue to flex our work programme to reflect changing risks and opportunities and will continue to make efforts to move away from a 'one size fits all' approach to audit, within the constraints of the legislative framework that

Exhibit 3 - Cumulative real terms reduction in Wales Audit Office total annual expenditure between 2009-10 and 2012-13



⁷ In March 2010 we published *A Picture of Public Services*, which estimated the financial challenges facing public services in Wales. A second report entitled *A Picture of Public Services 2011* will be published and submitted to the Public Accounts Committee in October 2011. The second report sets out my perspective on the readiness of public services to manage with less.

Exhibit 4 - Cumulative real terms reduction in fees charged annually to audited bodies between 2009-10 and 2012-13



underpins our work. In all our activities, I am determined that our work will provide the people of Wales with independent robust information on how their money is spent. The Wales Audit Office will continue to promote good governance, strong financial discipline and continuing improvement in service quality, even in these difficult times.

Reductions to fee income

- 11** In recognition of the financial constraints faced by public sector bodies, we are continuing to seek to reduce our audit fees. Between 2009 and 2011 we achieved a cash terms reduction of £1.27 million (8.0 per cent) in the fees we charged for local government, NHS and central government audits, and local government grant work. We achieved this by making cost savings, through achieving efficiency improvements and by taking a more proportionate approach to our work. We are continuing to develop ways in which high levels of public assurance can be

secured for less resource, including by placing further appropriate reliance on robust review and self-assessment by others. My estimate for the year ending 31 March 2013 has been prepared on the basis that there is the potential for delivering one further round of cash terms fee reductions of up to five per cent in 2012-13. However, the potential for any fee reductions is dependent on each local body's circumstances. The fee must be sufficient to fund the work required to enable auditors to properly discharge their responsibilities, considering local circumstances such as the governance environment, risk, financial and performance management arrangements, size, complexity and the body's track record on improvement. If unplanned or additional work is required as a result of failures by audited bodies to provide what my staff need for them to do their work efficiently, I will charge additional fees commensurate with the additional work involved.

12 The Welsh Government provides me with grant funding to support improvement assessment work and local government studies. Following recent discussions with Government officials, I have included an assumption that the level of grant funding will reduce in cash terms in 2012-13 by a further four per cent in my estimate for the year ending 31 March 2013.

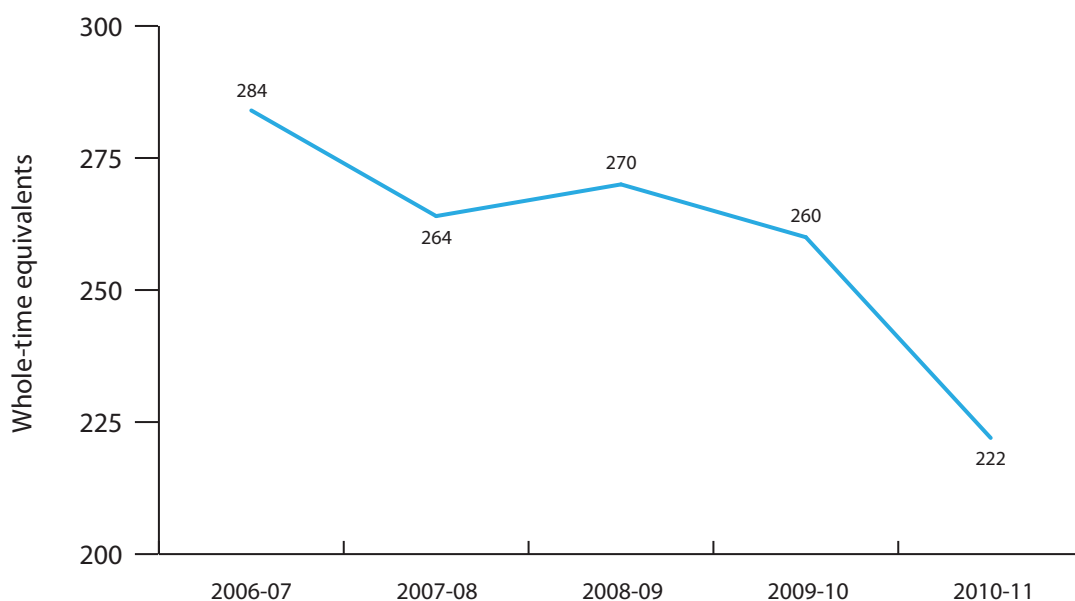
Further savings and efficiencies

13 All public sector bodies, including the Wales Audit Office, face the challenge of continuing to deliver the best possible services against a background of unprecedented pressures on public finances. Whilst we have exceeded our overall efficiency targets over the last five years, we continue to review our expenditure and the work of our internal Savings and Efficiency Review Group has helped to accelerate our progress in this area. The

overall level of one-off and recurring savings that we achieved in 2010-11 through both cost reduction and greater efficiency in areas such as staff costs and ICT expenditure was over £1,000,000⁸. Whilst this scale of in-year savings was exceptional and will not be repeatable in future years, I am committed to ongoing review and challenge of our expenditure and working practices to ensure we deliver our work as cost effectively as possible, whilst maximising the impact of our work.

14 In common with many public bodies, the largest area of Wales Audit Office expenditure is staff salaries and associated costs. **Exhibit 5** illustrates the reduction in the numbers of whole-time equivalent staff over the five-year period 2006-07 to 2010-11 (21.8 per cent) as set out in our audited annual report and accounts.

Exhibit 5 - Numbers of Wales Audit Office whole-time equivalent staff over the five-year period 2006-07 to 2010-11



⁸ For further information, please refer to the Auditor General's Annual Report and Accounts 2010-11.

15 Part of the financial savings that we have achieved through reduction in staff numbers has been derived from a voluntary severance scheme under which 14 staff left the Wales Audit Office during the course of 2010-11. As explained in my 2011-12 Supplementary Estimate, I have identified the scope for a further voluntary severance scheme in the current financial year, which is intended to support a staff mix more aligned to future work demands and further reduce the staff costs of the Wales Audit Office⁹. I estimate that the total cost of this new voluntary severance scheme in 2011-12 will be around £800,000 and will result in savings of at least £200,000 in 2012-13, and will then generate ongoing savings in future years. However, my ability to realise these savings is dependent on there being sufficient staff interest in the scheme.

16 My staff have also identified other efficiencies which we anticipate will further help to reduce our cost base beyond 2012-13:

- a** We are in the process of making changes to our vehicle fleet arrangements, which will help to improve staff safety and well-being, reduce our impact on the environment, provide cost savings of around £72,000 in 2013-14, and realise further savings in future years.
- b** Earlier this year we undertook a review of our estate and considered further options to reduce our financial impact, address accessibility and other issues with our premises, and explore opportunities to share surplus space with other public bodies. We are now consulting with relevant staff on those options. The proposed changes to our premises are estimated to deliver savings of around

£45,000 per annum from 2013-14 onwards, following initial moving and other costs.

Additional costs to be incurred

17 Whilst we shall continue to review our expenditure, exercise pay restraint and defer all non-essential spending in 2012-13, we will face some unavoidable increased costs:

- a** The capital expenditure requirement for 2012-13 is estimated to be £126,000, predominantly to be spent on a new Human Resource (HR)/payroll system. The contract for our current system provides for a break during the year and we need to replace the system to improve the efficiency of our HR and financial procedures, enhance our corporate record keeping in line with recommendations made by the National Audit Office¹⁰, and to support our ongoing workforce planning.
- b** In common with all public authorities, the Auditor General is required to comply with the new General Public Sector Equality Duty¹¹, which for the Auditor General commenced in May 2011. This means that in planning and undertaking our work, we must consider how that work can, amongst other things, help eliminate discrimination, advance equality of opportunity and foster good relations between people with protected characteristics. The Welsh Government's statutory impact assessment for the new duties estimated that public bodies would need two staff to deal with the implementation of the new specific duties and showed that estimates of dedicated staff resources for the previous promotional duties ranged between some 300 and 650 hours a year (some 1.5 to

⁹ As outlined in my *Supplementary Estimate of Income and Expenditure for the Year Ending 31 March 2012*.

¹⁰ For further information, please refer to the *Review of the Wales Audit Office Accounts 2005-10*, which was considered by the Public Accounts Committee on 9 December 2010.

¹¹ Further information is available on the Equality and Human Rights Commission's website: www.equalityhumanrights.com/wales/publications/guidance-on-the-equality-duty-for-the-welsh-public-sector/

3.25 whole-time equivalents). The Auditor General must also comply with the Specific Public Sector Equality Duties for Wales. As the Auditor General was outside the scope of most of the promotional duties of the previous legislation, the requirements of the new duties are generally additional rather than simply replacing existing requirements. Therefore, in order to help me discharge these new statutory duties, I have included in this estimate costs of £80,000 equivalent to retaining two whole-time equivalent members of staff.

- c** The new governance arrangements introduced in 2011 aim to ensure that whoever holds the office of Auditor General, they will be subject to a rigorous and robust framework of checks and balances. Whilst we have absorbed the increased administrative costs of the new arrangements, included in this estimate is an additional £40,000 to fund the remuneration and other associated costs of the six new non-executive committee members who have now been appointed.

Areas of uncertainty

Value Added Tax

- 18** As reported in the annual Auditor General estimate papers each year since the creation of the Wales Audit Office in 2005, discussions are continuing with HMRC on my Value Added Tax (VAT) status. The potential liability associated with any change in my VAT status may be significant and might require me to make a future request for supplementary resources.

Legislative changes: Westminster

- 19** In my original estimate for the year ending 31 March 2012, I emphasised the additional costs to the Wales Audit Office that could result from the abolition of the Audit Commission. We currently pay the Audit Commission £10,000 annually for the use of their Housing Benefit Inspection software. Following the forthcoming abolition of the Commission, we will no longer have to pay that charge but will instead probably have to develop and maintain our own Wales-specific software product. We are likely to need to buy in some ICT support for the development work, and there will be staff costs incurred on that design and development project. I have included £40,000 development costs for the replacement product in my estimate for 2012-13, and am likely to include £10,000 for maintenance costs annually in my estimates for 2013-14 onwards. There may well be further costs for us directly flowing from the abolition which might require me to make a future request for supplementary resources. However, it will not be possible to quantify these costs until the UK Government publishes more information on the details of its proposals.

Legislative changes: Wales

- 20** It is also likely that I will incur further costs towards the end of 2012-13 associated with forthcoming collaboration and audit legislation¹² and any resultant additional or amended statutory powers and duties. It will not be possible to quantify these costs until draft legislation is made available for consideration. Whilst I will endeavour to absorb any such costs, the extent of changes to legislation may require me to make a future request for supplementary resources.

¹² Announced by the First Minister as part of the Welsh Government's legislative programme for 2011-2016 in July 2011.

Appendix 1 - Main operational activities of the Auditor General and the auditors he appoints in local government, and associated sources of funding

Activity	Scale	Source of funding
Audit of accounts prepared by central government and health bodies	Eight accounts prepared by the Welsh Government; 31 other accounts, including the Assembly Commission, seven health boards and three NHS trusts.	Fees charged to audited bodies.
Audit of accounts prepared by local government bodies	Twenty-two unitary authorities, four police authorities, three fire and rescue authorities, one probation trust, three national park authorities, one internal drainage board, seven pension funds, 750 community councils and other small bodies.	Fees charged to audited bodies.
Local government improvement assessments	Includes audits of whether authorities have discharged their improvement planning and performance reporting duties, assessments of the likelihood of compliance with improvement duties and special inspections. Undertaken at 22 unitary authorities, three fire and rescue authorities and three national park authorities.	Fees charged to audited bodies. The Welsh Government also provides grant funding to support improvement assessment work.
Local performance audit work at health bodies	Includes assessments of arrangements to secure value for money in use of resources. Undertaken at seven health boards and three NHS trusts.	Fees charged to audited bodies.
Certification of grant claims and returns	Thirty-eight local government schemes (around 800 claims with a total annual value of some £1.5 billion), alongside European structural fund claims with a total annual claim value of around £300 million.	Fees charged to audited bodies.
Value for money examinations and studies	Typically 13 examinations and studies are undertaken in the course of a calendar year, looking at value for money in key areas of public spending. Often this work is undertaken from a 'whole-system' or 'cross-cutting' perspective, where public spending is examined irrespective of who delivers the services.	Financed mostly from the Welsh Consolidated Fund, following approval by the National Assembly. The Welsh Government also provides grant funding to support local government studies.
Other significant activities	Includes: <ul style="list-style-type: none"> • checking requests for grant of approval to draw from the Welsh Consolidated Fund; • working with others to share learning, including provision of the Good Practice Exchange; • anti-fraud and other data matching exercises, including the National Fraud Initiative; • responding to issues that have been brought to our attention through correspondence from the public, elected representatives and others; • providing support to the Public Accounts Committee and other National Assembly committees; and • administration of the Wales Audit Office. 	Financed mostly from the Welsh Consolidated Fund, following approval by the National Assembly. Some activities are also funded in part by fees charged to audited bodies.

Appendix 2 - Estimated budget requirements of the Auditor General for the year ending 31 March 2013

The Welsh Ministers must move an annual Budget Motion in the National Assembly¹³ to authorise, amongst other things:

- a the amount of resources which may be used in the financial year by the Auditor General;
- b the amount of resources accruing to the Auditor General which may be retained by him (rather than paid into the Welsh Consolidated Fund); and
- c the amount which may be paid out of the Welsh Consolidated Fund to the Auditor General.

The estimate examined and laid by the Public Accounts Committee is incorporated into the Budget Motion.

These resource and cash requirements, which due to the variability of income streams can only be estimates, are summarised below.

Estimated budget requirements of the Auditor General for the year ending 31 March 2013

Resources other than accruing resources for use by the Auditor General on the discharge of the statutory functions of the Auditor General and local government appointed auditors, and on the administration of the Wales Audit Office ¹⁴ .	4,850
Accruing resources from fees and charges for audit and related services (excluding for local government audit, assessment and inspection work); other recoveries of costs associated with the functions of the Auditor General; miscellaneous income from publications, conferences, provision of administrative and professional and technical services; recoveries of costs of seconded staff; repayments of staff loans; recoveries of car leasing payments; and interest received on working balances for use by the Auditor General on related services and the administration of the Wales Audit Office ¹⁵ .	7,271
Net cash requirement from the Welsh Consolidated Fund to meet the net amounts falling due for payment in the year by the Auditor General ¹⁶ .	4,850

¹³ Under Section 125 of the 2006 Act.

¹⁴ This is the net revenue and capital expenditure in resource terms that the National Assembly will be requested to authorise by Budget Motion under Section 125(1)(a) of the 2006 Act.

¹⁵ This is the income accruing to the Auditor General (other than that arising from local government activities under Part 1 and Section 33 of the Local Government Act 1999, Part 2 of the Public Audit (Wales) Act 2004 and Part 1 of the Local Government (Wales) Measure 2009) that the National Assembly will be asked to authorise by Budget Motion under Section 125(1)(b) of the 2006 Act for use on related services rather than being paid into the Welsh Consolidated Fund.

¹⁶ This is the cash needed from the Welsh Consolidated Fund to meet the Auditor General's estimated net payments (payments less receipts) falling due in the year for authorisation by the National Assembly by Budget Motion under Section 125(1)(c) of the 2006 Act.

Reconciliation of net resource requirement to cash drawing requirement from the Welsh Consolidated Fund

	Year to 31 March 2013 £000
Net request for resources	4,850
Movement in year-end debtors and work in progress, creditors and provisions, and deferred income	10
Capital charges (depreciation)	(10)
Net cash requirement	4,850

Appendix 3 - Estimate of the income and expenses of the Wales Audit Office for the year ending 31 March 2013

		Year to 31 March 2013 £000
Expenses	Staff-related costs ¹⁷	14,638
	Accommodation costs	972
	Training and development costs ¹⁸	792
	IT costs	795
	Supplies and services	4,374
	Expenses total	21,571
Income	Audit and inspection fees	13,236
	Wales Programme for Improvement grant from the Welsh Government	1,347
	Local government grant certification fees	1,948
	Other income	316
	Fees and other income total	16,847
Total net revenue expenditure requirement		4,724
Capital expenditure requirement		126
Total net resource requirement		4,850

¹⁷ Includes an estimated saving of £200,000 to be achieved through a further voluntary severance scheme.

¹⁸ Includes staff time and direct costs.

Reconciliation of income accruals estimate to fees and other income total

	Year to 31 March 2013 £000
Income accruing to the Auditor General other than that arising from local government activities	7,271
Income accruing to the Auditor General from local government audit, assessment and inspection work	9,576
Fees and other income total	16,847



WALES AUDIT OFFICE
SWYDDFA ARCHWILLO CYMRU

Wales Audit Office / Swyddfa Archwilio Gymru

24 Cathedral Road / Heol y Gadeiriellan

Cardiff / Caerdydd

CF11 9LJ

Tel / Ffôn: 029 20 320500

Fax / Ffacs: 029 20 320600

Email / E-bost: wales@wao.gov.uk

www.wao.gov.uk

Date: 19 October 2011
Our ref: HVT/1485/fgb
Page: 1 of 1

Mr Darren Millar AM
Chair, Public Accounts Committee
National Assembly for Wales
Cardiff Bay
Cardiff CF99 1NA

I.ea Davu

**ESTIMATE OF THE INCOME AND EXPENSES OF THE OFFICE OF THE AUDITOR GENERAL
FOR THE YEAR ENDED 31 MARCH 2013**

I understand from the discussions my staff have had with the Clerk to the Committee that, despite the additional information provided in my letter of 17 October, the Committee remain concerned about my request for funding for the costs of a new HR/payroll system.

In order to make progress and also address these concerns, I am proposing to withdraw that element of the Estimate, adjusting the figures appropriately. I will at a later stage consider submitting a Supplementary Estimate once my newly established Resources Committee has had chance to scrutinise the proposed costs of the new system.

Y
Huw

HUW VAUGHAN THOMAS
AUDITOR GENERAL FOR WALES

Direct Line: 029 2032 0510

E-mail: huw.vaughan.thomas@wao.gov.uk