



**Gwasanaeth Tân ac Achub
Fire and Rescue Service**

Simon A Smith
Prif Swyddog Tân / Chief Fire Officer

20 September 2012

Sarah Sargent, Deputy Clerk
Public Accounts Committee
National Assembly for Wales
Cardiff Bay
CF99 1NA

Dear Sir/Madam

On behalf of the three Fire and Rescue Authorities in Wales, I wish to respond to the consultation on the Public Audit (Wales) Bill.

Having reviewed the document, we welcome the strengthening of the governance framework and the associated increased accountability of the Auditor General and Wales Audit Office that this legislation brings. The accounting and auditing aspects are acceptable to all three fire and rescue authorities, however, we would like to make the following observations:

We have concerns about how attractive a 7 year non-renewable term of office for the Auditor General for Wales might be to candidates. Our preference would be to have the option of a renewable contract if the postholder is deemed to be of a high calibre.

In the same manner we have concerns about the restrictions on other posts following appointment. This might mean that careers may be ended once an individual has been appointed to the Auditor General for Wales post.

We have no issue with the dual role of the Public Accounts Committee and its monitoring role. We have concerns about the Corporate Wales Audit Office (6 people - 5 non-executive members and the Auditor General for Wales) appointing the Wales Audit Office representative onto the Board. This will effectively be the deputy to the Auditor General for Wales but employed by the Wales Audit Office, they will hold the budget, whilst the Auditor General for Wales will agree the work plan with the Public Accounts Committee. This may be restrictive for the Auditor General for Wales and we are uncertain about whether or not this can work. Our preference would be for the Accounting Officer role to be undertaken by the Auditor General for Wales rather than by the Wales Audit Office. It should be the Auditor General for Wales' responsibility to agree the budget allocation, however this would require some flexibility.

1 / 2

In terms of appointments, we are of the view that the:

- Public Accounts Committee/National Assembly should appoint the Auditor General for Wales, not the Wales Audit Office.
- Public Accounts Committee should appoint the Auditor of the Wales Audit Office, not the Wales Audit Office or the Auditor General for Wales.

The Auditor General for Wales should be able to select staff with specific expertise as well as staff from the Wales Audit Office to undertake audits or other financial or value for money audits as necessary.

The Secretary of State's power under clause 85 should be subject to a requirement to consult with or obtain consent from Welsh Ministers where it affects devolved matters in Wales.

We are of the opinion that there should be a requirement for some scrutiny and debate on the Auditor General for Wales's code of audit practice in the case that the National Assembly is no longer empowered to approve it.

Thank you for the opportunity to comment on the Bill.

Yours faithfully

A handwritten signature in black ink that reads "Dawn Docx". The signature is fluid and cursive, with a long, sweeping underline that extends to the right and then loops back under the name.

Dawn Docx
Deputy Chief Fire Officer
North Wales Fire and Rescue Service