

**Shan Morgan**  
Ysgrifennydd Parhaol  
Permanent Secretary



Llywodraeth Cymru  
Welsh Government

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

28 April 2020

Dear Mr Ramsay,

## Welsh Government's Approach to Responding to the Covid-19 Public Health Emergency

Thank you for your letter of 17 April and for the decision to defer the publication of the PAC report into the scrutiny of the Welsh Government Accounts for 2018-19. We will of course review the copy that you plan on providing separately to the Welsh Government and carefully consider its conclusions when drafting the 2019-20 Accounts. Committee members will not as yet be aware of the fact that in light of current pressures on the devolved Governments and Whitehall departments, HM Treasury will shortly be issuing revised guidance on the preparation of 2019-20 Accounts. Although there are unlikely to be any changes to the information provided on governance, remuneration and core financial statements, HMT will be recommending that Government organisations substantially reduce the content of the report portion of the accounts. I will first discuss the new guidance with the AGW and then forward any proposed changes to the content of the 2019-20 Accounts to PAC members for consideration.



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You also raised a number of other issues which I would like to address.

Although Audit and Risk Committee meetings have been postponed until at least June, officials continue to forward copies of relevant papers to ARAC members. This applies to both the main Welsh Government and group ARACs. I am also ensuring that we continue to engage with other non-executives. To this end, Welsh Government Board members met on 25 April for the sole purpose of briefing the non-executives on how the Welsh Government is responding to the Covid-19 crisis.

As for documenting decision taken, I have already written to all of my additional accounting officers emphasising the importance of maintaining and retaining records of the need being met, the reason for the decision taken and any potential risks. Furthermore, any supplementary guidance we issue to staff in relation to expenditure incurred in tackling Covid-19 is also used to reiterate this need for robust record keeping.

Yours,  


**Shan Morgan**  
Ysgrifennydd Parhaol/ Permanent Secretary  
Llywodraeth Cymru/ Welsh Government



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