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Mr Llyr Gruffydd MS
Chair of the Finance Committee
The Senedd
Cardiff Bay
Cardiff
CF99 1NA

Reference: AC/221/caf
Date issued: 18 November 2020

Dear Llyr

Code of Audit Practice

I am required under section 10 of the Public Audit (Wales) Act 2013 to prepare and publish a Code of Audit Practice which prescribes the way in which the functions of the Auditor General are to be carried out. The Code must embody what appears to me to be best professional practice with respect to the standards, procedures and techniques to be adopted in carrying out my functions.

As you will recall, my predecessor, Huw Vaughan Thomas, during his evidence to the Finance Committee on his audit of the 2015-16 accounts of Natural Resources Wales, explained that he had put in place arrangements to review the Code on an annual basis. I have retained those arrangements.

Following completion of a review this year, I published a revised Code on 30 October 2020, which is available at this link: [Code of Audit Practice](#)

The main changes to the Code were as follows:

- updating some legislative references, the most notable being to change references to the Assembly to the Senedd;
- replacing Huw Vaughan Thomas' foreword with one from myself; and
- rebranding the Code as an Audit Wales document.

As there are no substantive changes to the guidance in the Code there was no need to consult on those changes.

I will continue to review my Code annually and will update you as changes are made.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Adrian Crompton', with a long horizontal stroke underneath.

ADRIAN CROMPTON
Auditor General for Wales

cc Mr Nick Ramsay MS, Chair, Public Accounts Committee