



Annual Plan 2022-23

Including additional information on
our longer-term ambitions and key
performance indicators

This Annual Plan covers the period from 1 April 2022 to 31 March 2023 and includes additional information on our longer-term ambitions and key performance indicators. It has been jointly prepared, and is laid before the Senedd, by the Auditor General for Wales and the Chair of the Wales Audit Office, in accordance with the requirements of the Public Audit (Wales) Act 2013.

The Senedd has made provision for its Finance Committee to be responsible for considering and reporting to the Senedd on this Annual Plan.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities with their own legal functions. Audit Wales is not a legal entity. Consequently, in this Plan, we make specific reference to the Auditor General or Wales Audit Office in sections where legal precision is needed.

If you require this publication in an alternative format and/or language, or have any questions about its content, please contact us using the details below.

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Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.
Ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome correspondence and telephone calls in Welsh and English.
Corresponding in Welsh will not lead to delay.

[Mae'r ddogfen hon hefyd ar gael yn Gymraeg.](#)
[This document is also available in Welsh.](#)

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Foreword

Rydym yn falch o gyflwyno ein Cynllun Blynyddol ar gyfer 2022-23

We are pleased to present our Annual Plan for 2022-23

This document outlines our priorities for the next 12 months, both in terms of our audit work and our running of the business. Audit plays a vital role in providing the public, politicians, decision-makers and influencers with the information and assurance they need about how well public money is being spent. As we start to emerge from the pandemic, it is inevitable that its impact will continue to have a significant influence on our work in 2022-23. We will prioritise work that examines the additional money that has been spent in Wales and the value for money achieved.

Many of the challenges we face in Wales today – in areas such as inequality, public health, and the climate emergency – are complex, interconnected and span the remits of a range of organisations. During the pandemic we have seen public bodies working closely in partnership. Even before this, we were seeing an increase in the number of collaborative delivery models, such as partnerships, city regions and the increasing use of arms-length bodies and subsidiary companies to deliver services.

It is, therefore, imperative that our audit focus continues to evolve to reflect how public services are organising themselves to respond to the challenges we face. Over the course of the next 12 months, we intend to place a greater emphasis in our audit products on thematic reporting, comparisons across audited bodies and the identification of good practice to better support public services to improve. We will also continue to embed consideration of the sustainable development principle and the 'five ways of working' across our audit work.

The single biggest area of our work supports the delivery of annual opinions on financial statements. During 2022-23 we will focus on bringing forward the reporting timetable to pre-pandemic patterns without compromising our absolute commitment to audit quality. To enhance the impact of our audit products we will also be placing greater emphasis on ensuring that their form and presentation are more engaging and inspiring with clearer and bolder language to emphasise the messages we wish to convey.

None of our objectives for high-quality public audit can be achieved without having the right staff and resources in place. Over the coming year, we will implement changes to our operating model to support our audit objectives and maintain audit quality. Learning from our experience through the pandemic, we will return to a degree of office-based operation while maintaining the flexibility of remote working. In 2022 we will take decisions on our future office estate. Our aim is to find the sweet spot that delivers high-quality work, efficiency and an excellent learning environment whilst placing high value on the health and well-being of Audit Wales staff and contributing to a reduction in our environmental impact. Conscious of our responsibility to other parts of the public sector to contain our own operating costs, we have set challenging savings targets from both staff vacancy management and other areas of expenditure. We are in the process of finalising a significant review of our travel scheme which will deliver significant savings in future years.



Adrian Crompton

Auditor General for Wales



Lindsay Foyster

Chair, Wales Audit Office

Who we are and what we do

- 1 The Auditor General for Wales is the statutory external auditor of most of the Welsh public sector. The Auditor General is responsible for the audit of most of the public money spent in Wales, including the funds that are voted annually by the Senedd. Significant elements of this funding are passed by the Welsh Government to the NHS and local government in Wales.
- 2 The Wales Audit Office has functions of providing resources, such as staff, for the exercise of the Auditor General's functions, and of monitoring and advising the Auditor General.
- 3 Together, as Audit Wales, we audit around £21 billion of income and expenditure, which is over a quarter of Welsh GDP.

What do we do?



Assure
the people of
Wales that public
money is well
managed



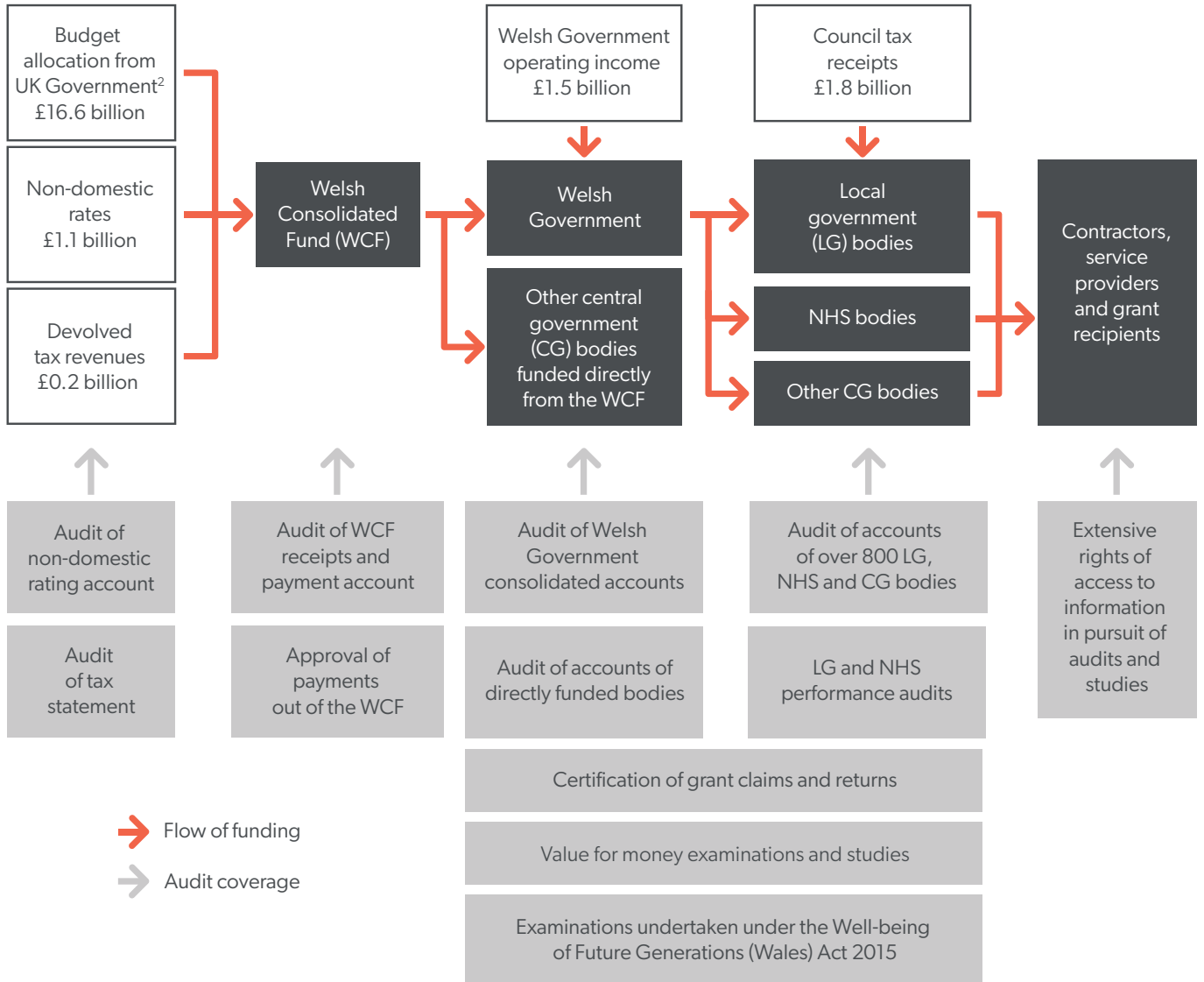
Explain
how public
money is being
used to meet
people's needs



Inspire
and empower
the Welsh
public sector to
improve

- 4 On behalf of the people of Wales, we examine public spending and identify ways to improve public services. Our work supports the effective scrutiny of public money by the Senedd and locally elected representatives. We are entirely independent of government.
- 5 The Auditor General's functions include auditing accounts and undertaking local performance audit work at a broad range of public bodies, alongside conducting a programme of national value for money examinations and studies. These functions may be exercised in combination, if necessary, across different types of bodies, to examine public spending irrespective of who delivers the services.
- 6 Increasingly, we are considering the stewardship of human and natural resources alongside our consideration of financial resources and the way in which public bodies account for their use.
- 7 We identify good practice from across the full breadth of our audit work and disseminate this through a range of media, including blogs, podcasts and shared learning seminars and webinars.
- 8 We undertake our work in accordance with the [Auditor General's Code of Audit Practice](#). The Code prescribes the way in which audit and certain other functions are to be carried out and embodies what the Auditor General considers to be best professional practice.
- 9 We also work closely with other UK audit agencies and with the other main external review bodies in Wales to enhance the collective impact of our work.

How we follow the public pound in Wales¹



1 Funding sources highlighted in exhibit do not include income generation activities at individual public bodies.

2 Includes receipts from the Wales Office, HMRC Distribution from the National Insurance Fund in respect of Social Security, and the Welsh Rate of Income Tax.

Our ambitions and how we plan to achieve them



Fully exploit our unique perspective, expertise and depth of insight



Strengthen our position as an authoritative, trusted and independent voice



Increase our visibility, influence and relevance



Be a model organisation for the public sector in Wales and beyond

- 10 As first set out in [our 2019-20 Annual Plan](#), we have identified four broad ambitions for our business. Collectively, they describe the path we are taking towards reaching our full potential as a driver of change and improvement at the heart of public services and democratic accountability.
- 11 More recently, we have identified three building blocks where we believe we need to prioritise action if we are to achieve these ambitions. These building blocks will form the focus of our efforts for the next five years, alongside the delivery of our core statutory responsibilities.

Strategic, dynamic and high quality audit programme

Strike the right balance in having a bank of pre-planned audit projects and sufficient flexibility to respond to emerging areas of interest

Establish research capability and capacity and use it to shape our audit programme

Take a more holistic approach to audit delivery, that draws on expertise and knowledge from across the organisation

Establish a rigorous and transparent process for managing our local and national audit programmes

Make more use of relevant previous work when responding to emerging areas of interest

Drive continuous improvement in the quality of our work through the application of all relevant international auditing standards

Targeted and impactful approach to communications and influencing

Adopt a campaign-style approach to external communication, built in from the start of projects

Sharpen our messaging and presentation and strengthen our digital presence

Proactively identify opportunities to showcase our work and repurpose our outputs accordingly

Equip staff to better exploit opportunities to influence a wide range of audiences

Take a more prominent role in shaping the future of public audit

Culture and operating model that enables us to thrive both now and in the future

Embed a culture where everyone feels they have a voice and are valued, and where successes are widely celebrated

Increase opportunities for collaboration, innovation and the sharing of ideas

Ensure our ways of working lead to quick and effective decision making that is open and transparent

Develop our workforce for the future through agile performance and talent management arrangements

Strengthen leadership capabilities across the organisation

Work in a smart and sustainable way where we maximise the potential of our people and physical assets

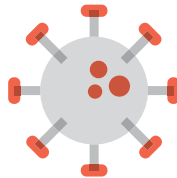
◀ Our operating environment

- 12 As set out in our [Consultation which invites views to inform our future audit work programme](#), and in our recent [Picture of Public Services](#) analysis, we consider the following to be the key opportunities and challenges that will influence the way we fulfil our longer-term ambitions and deliver our programmes of work over the next few years.



A changing world

- Climate change: achieving a fair and just transition
- Equalities: responding to demands for a fairer and more equal society
- Constitution: managing the opportunities and risks of new relationships within the UK



The ongoing pandemic

- Direct costs of response
- Economic hit knocks-on to public finances
- Legacy costs of long-term impacts



Transforming service delivery

- Systems and culture to support new approaches to service delivery
- Purposeful collaboration
- Long-term planning and prevention
- Harnessing technology where appropriate
- Using data to learn across the whole system

- 13 We will use these themes to help shape our work programmes, alongside our broader analysis of key risks facing public services, major policies and programmes, public service expenditure and performance.
- 14 We will consider the overall balance of our audit coverage across different policy areas set out by the Welsh Government in its [Programme for Government 2021-2026](#) and the broader context of the [seven well-being goals for Wales](#). We will also consider opportunities for our work to inform scrutiny by committees of the Senedd.



Our work programmes

- 15 Our planned work for 2022-23 can be broadly divided into two sections – audit delivery and running the business.
- 16 The first section on audit delivery comprises the Auditor General's work programme and priorities for 2022-23 in exercising his functions. The second section on running the business encapsulates the work programme and priorities for 2022-23 of the Wales Audit Office in exercising its functions .
- 17 For each section, some improvement priorities have been identified which will support us in the delivery of our ambitions over the coming year. Progress made towards delivery of these priority actions will be led by our Executive Leadership Team and closely monitored by our Board.
- 18 The resources available, and which may become available to the Wales Audit Office, as per the approved Estimate of Income and Expenses for the year ending 31 March 2023, are to be used in delivering these work programmes.

Audit Delivery

Core work



Undertaking audit work at over **800** public bodies



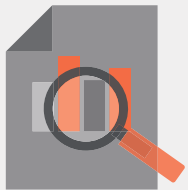
Delivering a programme of **value for money** examinations and studies



Certifying grant schemes worth approaching **£1.5 billion**



Approving around **£1.5 billion** of payments out of the Welsh Consolidated Fund every month



Supporting effective scrutiny including the work of the Senedd Committees



Sharing the **good practice** we see across Wales's public services



Facilitating the **detection of fraud and error** through the National Fraud Initiative



Participating with **observer status** on a range of key policy working groups

For further information see:

Appendix 1 – Local audit work

Appendix 2 – National value for money examinations and studies

Appendix 3 – Supporting effective scrutiny and accountability

- 19 Alongside legal and professional requirements, four widely recognised principles underpin our audit delivery:



- 20 The audit work that we do at individual public bodies involves:
- providing an opinion on the accounts.
 - considering how public money is being used for approved purposes (regularity).
 - considering how public business is being conducted (propriety).
 - examining whether proper arrangements are in place to secure value for money.
 - assessing the extent to which public bodies have acted in accordance with the sustainable development principle when setting and taking steps to meet their well-being objectives.

- 21 We are committed to working closely with the other UK audit agencies through the [Public Audit Forum](#), and with our colleagues at the other main external review bodies in Wales, to enhance the efficiency and effectiveness of public audit and the collective impact of our work. We are proud to represent Wales on occasion on the international audit stage, including at EURORAI³.
- 22 We can also arrange with certain types of bodies, both in the UK and overseas, to undertake commissioned work⁴. This includes auditing around £90 million of European funds used to support farmers and agriculture across Wales⁵ and acting as Chief Auditor to, and auditing the accounts of, the Government of Anguilla.
- 23 The bulk of our audit resources will continue to be focused on our core work. For example, the single biggest area of our work supports the delivery of the Auditor General's annual opinions on financial statements. During 2022 and 2023 we will focus on bringing forward our reporting timetable to pre-pandemic patterns without compromising our absolute commitment to audit quality.
- 24 However, in response to our operating environment and as part of our longer-term strategy for delivering our ambitions, we have identified six priority actions to support audit delivery work 2022-23.

3 [The European Organisation of Regional Audit Institutions](#) (EURORAI) is a co-operation project among public sector audit institutions across Europe.

4 Where we provide services to, or exercise the functions of, those bodies. We are mindful that all such activities should be self-financing and must not be undertaken to the detriment of our core audit work in Wales.

5 On behalf of the Comptroller and Auditor General.

Priority actions to support audit delivery in 2022-23

Further develop our operating model, including by:

- establishing new operating structures at local, regional, and national levels;
- embedding a new research and development function; and
- clarifying the necessary adaptations to our ways of working in a post-pandemic world.

Develop our work programme, to include:

- setting out a more strategic medium-term programme, considering our current consultation and our response to emerging issues;
- consulting on possible changes to our funding model;
- adopting best professional standards, and incorporating a new audit quality management model;
- developing our audit outputs to ensure they are engaging and impactful.

Develop more efficient, accessible and, where appropriate, automated management information processes, including implementation of a new time and resource management system.

Develop the audit delivery element of our workforce plan so that it more effectively supports the delivery of our work programme and reinforces our learning and development strategy.

Maximise opportunities to influence the debate about the future of public audit in the UK and expand our input into other professional audit and accounting developments.

Use technology and data analytics to continue to modernise the way we deliver our audit work, increase our impact, improve quality, and keep pace with industry expectations.

Running the business

Core work



Setting the overall budget of **£23.7 million** and charging fees for audit work



Employing around **280 staff** and managing a diverse range of physical and information assets



Providing **strong leadership** and embedding our values and behaviours



Monitoring the exercise of the Auditor General's functions and providing him with advice

For further information see:
Appendix 4 – Our Finances

- 25 Our Board is responsible for setting and overseeing the strategic direction of the organisation and ensuring we are on track in the delivery of our ambitions. The Board membership includes non-executive and executive members, alongside two employee-elected members who provide an extra dimension of insight and experience.
- 26 The Executive Leadership Team, which includes three Executive Directors and is chaired by the Auditor General, advises him in his capacity as Auditor General, Chief Executive and Accounting Officer.
- 27 More detailed information on our governance arrangements can be found in the Governance Statement section of our [Annual Report and Accounts](#).

Inter-dependencies between our Annual Plan and other key internal plans and strategies for running the business, each of which form part of our overall strategy for achieving our ambitions



28 In response to our operating environment and as part of our longer-term strategy for delivering our ambitions, we have identified five priority actions to support our running of the business in 2022-23.

Priority actions for running the business in 2022-23

Determine what our 'new normal' ways of working will be as we move into a pandemic recovery phase, and in doing so continue to prioritise the ongoing health and wellbeing of Audit Wales staff.

Finalise our work on developing a five-year strategy and 'road map' for delivering our overarching ambitions, including ensuring:

- organisation-wide engagement with the development of the road map;
- that priority actions for the strategy are reflected and embedded within other organisation-wide, business unit and team level plans;
- appropriate alignment and integration with our risk and performance management arrangements; and
- there are clear linkages between the strategy and project and performance objectives agreed for individuals.

Finalise our work on developing proposals for meeting our future accommodation needs, to enable a Board decision later in 2022-23.

Embed the sustainable development principle to a greater extent in all our decision-making processes, including when:

- Implementing our revised staff travel and subsistence arrangements
- Experimenting with and evaluating new, more efficient, and smarter ways of working
- Determining our route map for moving towards net zero greenhouse gas emissions

Publish and implement a revised suite of equality objectives that are fit for purpose and form a key part of our strategy for achieving our overall ambitions.

Measuring and reporting on our performance

- 29 In 2022-23, we will continue to use a combination of quantitative and qualitative methods to measure, report and reflect on our performance, value for money and risks, and to seek evidence on the impact of our work. This includes regular reporting to our Executive Leadership Team and Board on progress made towards delivering our priority actions and achieving our key performance indicator (KPI) targets. It will also include internal audit reports to our Executive Leadership Team and Audit and Risk Assurance Committee.
- 30 For each of our work programmes, we have identified a suite of high-level KPIs that will help us to measure progress made towards delivering our overall ambitions. We will place emphasis on evaluating our direction of travel and pace of improvement, alongside comparison with appropriate benchmarking.
- 31 We will report on our performance externally through our Annual Report and Accounts and Interim Report, and by providing evidence at meetings of the Senedd Finance Committee. It should be noted that our KPIs are a subset of a broader suite of operational and corporate performance indicators, many of which are also reported on externally in our Annual Report and Accounts and other corporate publications.
- 32 When preparing this Plan, we reviewed our KPI targets with reference to current levels of performance and appropriate external benchmarks, to ensure alignment with our overall ambitions and our strategy for achieving them.

Audit delivery KPIs

No.	Indicator	Description	Target
1	Statutory deadlines	Proportion of audit products delivered by the required statutory deadline.	100%
2	On time	Proportion of other key audit products delivered in accordance with the planned timetable for ensuring timely and impactful reporting.	90%
3	Quality	Proportion of reviewed audits that are delivered in accordance with <u>Financial Reporting Council (FRC) quality standards</u> .	100% of sample assessed as in the highest two audit quality categories
4	Credibility	Proportion of stakeholders that consider us to be an independent and authoritative communicator on the governance and stewardship of public money and assets.	At least 90%
5	Providing insight	Proportion of stakeholders who said that through our work, they gained useful insight that they would not have acquired otherwise.	At least 80%
6	Driving improvement	Proportion of stakeholders who believe our work has led to improvements in the provision of public services.	At least 80%
7	Savings identified	Value of potential savings, income, productivity gains and other financial benefits identified through our work.	At least £30 million during 2020-2023
8	Good practice events	Proportion of stakeholders who rated our good practice events useful of very useful.	At least 90%
9	Website visits	Number of visits to our website where at least one action is performed, eg download a report, click on a video.	35,000 each year
10	Social media	Number of social media engagements, i.e. interactions with our posts such as a like, a comment, or retweet/share.	3,000 each year
11	Sharing audit learning	Number of instances where we present audit learning to key policy working groups or at relevant externally hosted events.	50 each year

Running the business KPIs

No.	Indicator	Description	Target
12	Employee engagement	Percent positive annual staff survey engagement index score (aligned with that for the Civil Service People Survey).	At least the median benchmark score for the latest CSPS
13	Employee experience	Percent positive annual staff survey thematic ⁶ employee experience scores.	At least the median benchmark scores for the latest CSPS
14	Sickness absence	Average working days lost per member of staff per annum.	Less than six days
15	Financial balance	Level of variance in gross income and expenditure from that set out in our Estimate for the current year.	Within 2% of budget
16	Cost savings and efficiencies	Value of cost savings and efficiencies identified throughout the business.	£1.4 million
17	Greenhouse gas emissions	Total CO ₂ equivalent emissions.	20% reduction on a recalculated ⁷ 2019-20 baseline
18	Trainee success rate	Proportion of trainees achieving first-time passes in their Professional and Advanced level examinations with the Institute of Chartered Accountants in England and Wales.	At least 90%

6 The key CSPS employee experience themes are: organisational objectives and purpose; leadership and managing change; my manager; my work; my team; inclusion and fair treatment; learning and development; resources and workload; and pay and benefits.

7 Which takes account of the latest [Guidance on net zero carbon reporting published by the Welsh Government](#).



Appendices

- 1 Local audit work
- 2 National value for money examinations and studies
- 3 Supporting effective scrutiny and accountability
- 4 Our finances

1 Local audit work

The Auditor General carries out local work at most public bodies in Wales. The programme includes audits of accounts, local performance audit work and well-being of future generations work.

Public body	Audit of accounts	Local performance audit work ⁸	Well-being of future generations work
Senedd Commission	✓		
Welsh Government	✓		✓
8 Welsh Government sponsored bodies	✓		✓ ⁹
Welsh Revenue Authority including the tax statement	✓		
4 Welsh Government companies	✓		
8 Commissioners, Inspectorates and Regulators	✓		
7 Local Health Boards	✓	✓	✓
3 NHS Trusts and 2 Special Health Authorities	✓	✓	✓ ¹⁰
22 Councils (Unitary Authorities)	✓	✓	✓
4 Police and Crime Commissioners and Chief Constables	✓	✓	
3 Fire and Rescue Authorities	✓	✓	✓
3 National Park Authorities	✓	✓	✓
9 Pension funds	✓		
Corporate Joint Committees	✓	✓	✓
City region growth deals	✓	✓	
Several smaller local government bodies including joint committees, drainage districts and harbour authorities	✓		
Over 730 Town and Community Councils	✓ ¹¹		

8 The Auditor General is not required to conduct a programme of local performance audit work at each central government body. Performance audit work conducted within this sector currently sits within his programme of national value for money examinations and studies.

9 Only for listed bodies under the Well-being of Future Generations (Wales) Act 2015.

10 Only for listed bodies under the Well-being of Future Generations (Wales) Act 2015.

11 On a limited assurance basis.

2 National value for money examinations and studies

This programme of work includes value for money examinations, local government studies, and the preparation of summary reports of the findings from local audit work across multiple NHS, central government and/or local government bodies.

It also includes examinations undertaken in response to issues of public concern identified through our audit work or raised with the Auditor General through correspondence. The outputs from much of this programme support the work of the Senedd Public Accounts and Public Administration Committee and other Senedd committees.

In our recent [Consultation which invites views to inform our audit work programme for 2022-23 and beyond](#), we set out potential areas of focus for future audit work from 2022-23 onwards alongside some description of work already undertaken or already in progress or planned. We also invite views on topics we have reported on previously that we could prioritise for follow-up work.

Some of the areas of focus we choose to take forward may lend themselves to different types of output – short briefings, blogs, data tools or facilitating an exchange of ideas and practice through other means – rather than a full report.

In 2022-23, we will continue to keep our plans under constant review, taking account of the evolving external environment, our audit priorities, the context of our own resourcing and the capacity of audited bodies to engage with us. This includes maintaining some flexibility so that we can respond to developments in Welsh Government policy.

As we look to work efficiently, minimise duplication of work and minimise demands on audited bodies, we will also have regard to work undertaken or planned by other external review bodies. This includes, for example, Healthcare Inspectorate Wales, Care Inspectorate Wales, Estyn, the various commissioners in Wales and the Public Services Ombudsman. We will also liaise with other bodies that focus on public services, such as the Wales Centre for Public Policy and the Wales Governance Centre.

3 Supporting effective scrutiny and accountability

Supporting the work of the Public Accounts and Public Administration Committee and other Senedd Committees

Our work plays a key role in supporting the work of the Public Accounts and Public Administration Committee (PAPAC) in its consideration of the use of resources in the discharge of public functions in Wales. Our work can also, where applicable, inform the work of other Senedd committees whose wider remit includes scrutinising the expenditure and policies of the Welsh Government, holding Ministers to account, and examining proposed legislation.

In 2022-23 we will provide regular briefings to PAPAC on the contents of the Auditor General's published reports, which will help the Committee determine its subsequent course of action. We will also provide further advice and support to the Committee as required, particularly in relation to:

- The development of members' briefings for evidence sessions with witnesses from the Welsh Government and other organisations
- The development of the Committee's reports
- Providing advice on the adequacy of the Welsh Government's formal responses to recommendations in the Committee's reports

We have included all Members of the Senedd and the clerking teams for most Senedd committees in the distribution of the [Consultation on proposals for our future work programme](#), and have discussed the consultation in more detail with PAPAC.

Supporting the work of the audit and scrutiny committees of public bodies

Throughout the year, we will attend most meetings of the audit committees of the principal bodies that we audit to provide regular briefings and report on our audit work.

We will also provide further advice and support to audit and scrutiny committees, where applicable, particularly in relation to:

- Providing support and guidance to committee chairs to support them in being more effective in their role
- Providing good practice learning opportunities and awareness raising sessions for committee members on particularly relevant issues.

Supporting the public and their local representatives

We regularly receive correspondence from the public, their local and national elected representatives and others that raises potential concerns about the stewardship of public money and assets. The Auditor General is also a 'prescribed person' for receiving whistle-blowing disclosures about the proper conduct of public business and fraud, value for money and corruption in relation to the provision of public services.

In 2022-23, we will continue to ensure that we:

- Respond to such concerns promptly and in a fair, objective, and professional manner
- Appreciate the importance of the issues to those who have taken the time to highlight them
- Issue audit reports where we consider these are merited
- Make sure that we do not use public money looking at issues that are not relevant to our audit work or spend too much time on minor issues

4 Our finances

The Senedd Finance Committee scrutinises our use of resources, including through consideration of this Plan, our Interim Report and Annual Report and Accounts.

Approximately two-thirds of our funding come from fees charged to audited bodies in accordance with a [Scheme of Fees](#) approved¹² by the Senedd. Most of the remainder comprises approved financing from the Welsh Consolidated Fund (WCF), our use of which is subject to scrutiny from the Board at regular intervals during the year.

The key priorities for our use of resources in 2022-23 are laid out in our most recent [Estimate of Income and Expenses](#) and [Supporting Information](#), which was considered and approved by the Senedd Finance Committee in November 2021. £19.0 million of our planned expenditure relates to resources to be made available to the Auditor General to carry out his work programme¹³. A further £4.4 million provides a range of corporate services, including accommodation and other support services, such as legal advice, ICT and HR¹⁴.

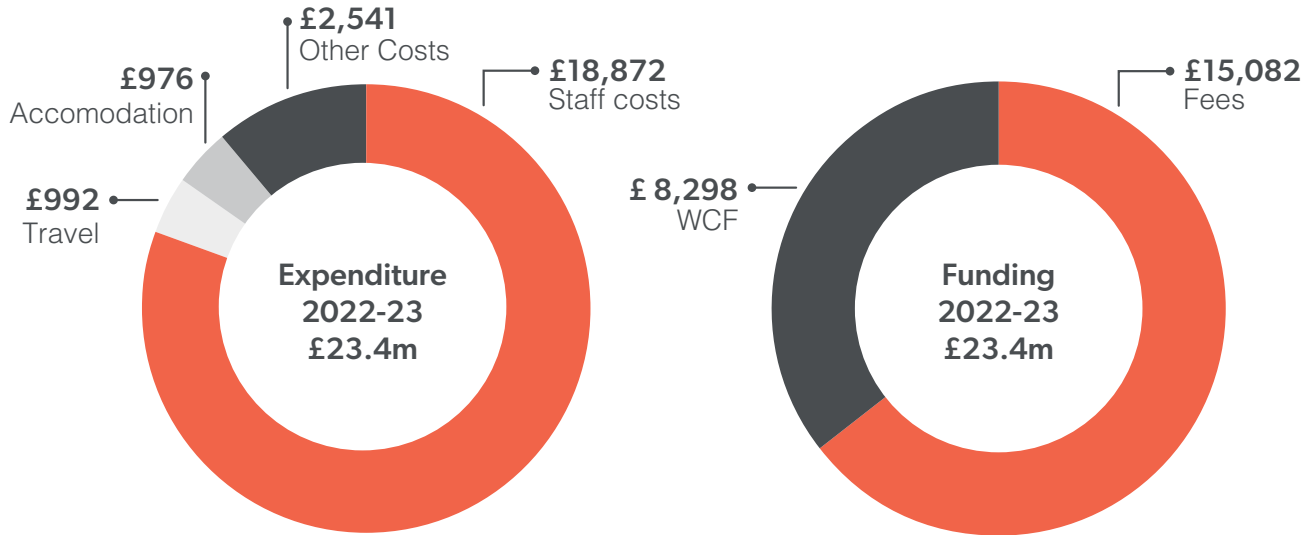
The Board reviews our financial performance each time it meets throughout the year. Each month, our Executive Leadership Team considers a risk assessment of our financial health with a view to ensuring value for money and a year-end outturn within budget.

12 Following a consultation exercise with the bodies we audit and other key stakeholders.

13 This is the maximum amount of the resources available, and which may become available, that it is anticipated will be allocated by the Wales Audit Office to the Auditor General for undertaking his work programme.

14 This constitutes the resources required to support the Wales Audit Office's work programme.

Our revenue expenditure and funding 2022-23





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