

Cyflwynwyd yr ymateb hwn i'r ymgynghoriad ar y [Bil Bwyd \(Cymru\) Drafft](#)

This response was submitted to the consultation on the [Draft Food \(Wales\) Bill](#)

OSFB006

Ymateb gan: | Response from: Archwilio Cymru | Audit Wales

General Views

Please provide any additional information relevant to the draft Bill.

The establishment of the Food Commission in the way proposed quite rightly has implications for Audit Wales, as the Auditor General for Wales will need to audit the Commission. As is the case with the creation of almost all new public bodies (with a few exceptions, such as some purely advisory bodies) this also carries resourcing implications for Audit Wales. Our comments, however, focus on strengthening the audit provisions within the Bill.

The audit provisions set out in Part 4 of the draft Bill need some changes to bring them up to the standard that now applies to most Welsh public bodies, for example, all Local Government and NHS bodies.

A key missing provision is an equivalent of section 17(2)(d) of the Public Audit (Wales) Act 2004, which requires the Auditor General to satisfy himself that a body has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Such a provision is needed to provide consistent assurance, accountability and scrutiny of the body's overall efforts to make good use of public money. It is also helpful to have it so as to support the Auditor General's duty to undertake Sustainable Development principle examinations under section 15 of the Well-being of Future Generations (Wales) Act 2015. (As proposed in the draft bill, the Food Commission is to be fully covered by the 2015 Act, so will be subject to such examinations.)

The audit provisions also need to be brought up to the standard that now applies to new bodies in terms of deadlines for accounts. Section 17 of the draft Bill requires the Food Commission to submit its accounts to the Auditor General for Wales no later than 31 August in the following financial year and for the Auditor General to lay the audited financial statements before the Senedd within four months of the accounts being submitted. However, there needs to be a provision to cover the scenario where the Auditor General is unable to give an opinion and lay it before the Senedd within four months of the accounts being submitted. Such provision is needed, for example, where significant issues arise in the course of the audit that entail criticism of third parties who must be given sufficient time to comment before the publication of the audit report. Paragraph 18 of Schedule 1 to the Public Services Ombudsman (Wales) Act 2019 is a good example of how this can be done.