



[Fay.Bowen@senedd.wales](mailto:Fay.Bowen@senedd.wales)

7/2/2023

Dear Chair

Thank you for the opportunity to contribute a response for the Committee's attention. You will know that I am new to the role of Welsh Language Commissioner following my appointment on 9 January 2023. During my induction period I have been learning about the work of the organisation. It's clear to me that the organisation follows the principles of continuous improvement and looks for every opportunity to deliver value for money.

In my response I have focused on the arrangements arising from a financial alignment process set up prior to my appointment.

If the Committee wishes further information, I am very happy to provide it.

Yours sincerely,

**Efa Gruffudd Jones**  
Welsh Language Commissioner

Comisiynydd y Gymraeg  
Siambrau'r Farchnad  
5-7 Heol Eglwys Fair  
Caerdydd CF10 1AT

0345 6033 221  
post@comisiynyddygybraeg.cymru  
Croesewir gohebiaeth yn y Gymraeg a'r Saesneg

comisiynyddygybraeg.cymru

Welsh Language Commissioner  
Market Chambers  
5-7 St Mary Street  
Cardiff CF10 1AT

0345 6033 221  
post@welshlanguagecommissioner.wales  
Correspondence welcomed in Welsh and English

welshlanguagecommissioner.wales

# Welsh Language Commissioner's evidence to the Public Accounts and Public Administration Committee's inquiry into the funding of Commissioners

## Roles and responsibilities

### 1.1 Summary of roles and responsibilities

The Welsh Language Commissioner is an independent body established by the Welsh Language (Wales) Measure 2011. The principal aim of the Commissioner in implementing her functions is to promote and facilitate the use of the Welsh language. In doing so the Commissioner must work towards increasing the provision of Welsh-language services and other opportunities for people to use the Welsh language. The Commissioner must also consider:

- the official status of the Welsh language in Wales
- the duties to use Welsh which are imposed by the Welsh language standards, and the rights which arise from the enforcing those duties.
- the principle that the Welsh language should be treated no less favourably than the English language in Wales
- and the principle that persons in Wales should be able to live their lives through the medium of Welsh if they choose to do so.

The Commissioner may do anything she thinks appropriate to promote and facilitate the use of Welsh and to work towards ensuring that the Welsh language is not treated no less favourably than the English language. This includes, but is not limited to one or more of the following

- promoting opportunities to use the Welsh language.
- encouraging best practice in relation to the use of Welsh
- keeping under review the law relating to the Welsh language
- producing and publishing reports
- carrying out, or commissioning others to carry out, research
- carrying out, or commissioning others to carry out, educational activities
- making representations to any person
- making recommendations to Welsh Ministers
- giving advice to any person.

An example of the Welsh Language Commissioner's use of the above powers is giving advice and making recommendations in order to influence the consideration given to the Welsh language in policy developments and legislation.

Beyond statutory work, the Commissioner promotes and facilitates the use of the Welsh language by working with businesses and charities to improve and increase their use of the Welsh language. The Commissioner also assumes responsibility for advising on standardised forms of place names.

The majority of the Commissioner's statutory work is described in Part 4 and 5 of the Welsh Language Measure. There the functions of setting and enforcing the Welsh language standards are set out in detail. The scope of work is outlined as

a role which encompasses England and Wales. Where the organisations set out in schedules 5 – 8 of the Welsh Language Measure are not subject to Welsh language standards, a large proportion of them will be implementing statutory Welsh language plans. A group of organisations implement voluntary language plans, such as the housing sector. Investigating complaints of failures to comply with standards and determining cases is part of the Commissioner's job. The Welsh Language Tribunal will deal with appeals against determinations by the Welsh Language Commissioner in relation to Welsh language standards which result in work relating to the defence of determinations. The Commissioner may investigate interference with the freedom to use Welsh as set out in Part 6 of the Welsh Language Measure.

Beyond the main order of the Measure, the Commissioner is required to publish a 5 Year Report on the position of the Welsh language in Wales and the Commissioner may hold an inquiry into any matter relating to any one or more of its functions.

Welsh Government's Cymraeg 2050 strategy, which sets a target of one million Welsh speakers by 2050 and to double the percentage of the population who speak Welsh every day refers to the Commissioner's work and role in the strategy, specifically in terms of:

- increasing the use of the Welsh language in the workplace across all sectors, and
- increasing the range of services offered to Welsh speakers

There is an agreed Memorandum of Understanding between the Commissioner and the Welsh Government which is a framework agreement which outlines the working relationship between the two organisations.

## 1.2 How the actual cost of delivering compares with any cost estimates that may have been made at the time the body was established

When the Welsh Language Measure was introduced in a proposed form, the Welsh Government introduced running costs for the Commissioner in Section 8 of its Explanatory Memorandum. There it notes that £4.2m a year was required. *"... the best estimate of the running costs of the structure provided for by the proposed Bill (based on 2009-10 figures) is £4.2m per annum"*

In addition to the running costs of the organisation the above figure included the costs of the Advisory Panel (appointing members and their remuneration). It envisaged new costs associated with new enforcement functions and the challenges of responding to and defending Welsh Language Tribunal cases.

In relation to staffing costs it was anticipated that a level equivalent to that in the employment of the Welsh Language Board would be required for carrying out the statutory work:

*"We anticipate that the Commissioner will need the resources currently used by the Board under the 1993 Act to carry out its functions".*

In determining costs in relation to the Commissioner's powers to provide legal aid to an individual, and as there is uncertainty as to how likely it would be for costs of this kind to arise annually the Government notes the need to keep reserve funds:

*"The Commissioner would, therefore, need to allocate appropriate contingencies from office running costs".*

By 2022 – 23, the Welsh Language Commissioner's budget and staffing levels have reduced in response to budgetary cuts and it is impossible to operate a policy of making use of reserves and the flexibility that existed at the time the Welsh Language Measure was introduced and given royal consent. The allocated budget and comprehensive net expenditure since the Commissioner was set up on 01/04/2012 is noted below.

	Revenue Budget £000	Change to the budget %	Revenue Expenditure £000	Underspend (Overspend) £000	Capital Budget £000	Capital Expenditure £000	Underspend (Overspend) £000
2012-13	4,100		3,565	535	-	99	(99)
2013-14	4,100	0.0	4,343	(243)	-	40	(40)
2014-15	3,690	-10.0	3,738	(48)	-	60	(60)
2015-16 <sup>1</sup>	3,540	-4.1	3,400	140	-	21	(21)
2016-17	3,051	-13.8	3,055	(4)	-	18	(18)
2017-18	3,051	0.0	3,249	(198)	-	35	(35)
2018-19 <sup>2</sup>	3,074	+0.8	3,137	(63)	-	31	(31)
2019-20 <sup>3</sup>	3,157	+2.7	3,093	62	-	109	(109)
2020-21 <sup>4</sup>	3,207	+1.6	3,136	71	385	272	113
2021-22	3,207	0.0	3,172	35	256	165	91
2022-23 <sup>5</sup>	3,207	0.0	3,207	0	245	245	0

<sup>1</sup> An additional £150,000 in the year relating to the work of standard setting

<sup>2</sup> £23,000 to cover the new Commissioner's shadowing period

<sup>3</sup> £106,000 to baseline - increase in employer contributions to pension scheme

<sup>4</sup> £50,000 to baseline - reflecting wage increases

<sup>5</sup> 2023-23 budget

The organisation's budget was significantly reduced in the 3 years between 2014-15 and 2016-17. This was followed by a period of stable budgets with increases in 2019-20 and 2020-21 for specific requirements.

For the period between April 2012 and April 2021 the organisation has suffered a reduction of £893,000 in the revenue budget. Over the same period RPI inflation has increased by 24.8%. If the organisation's original budget had been increased in line with inflation the budget would be £5,117,000 in 2021-22. So in real terms it could be argued that the organisation's funding level has been eroded by 37% over the 10 years.

Over the 10 years salary cost as a percentage of the organisation's expenditure has increased. In 2012-13 59% of spending was on employment and by 2022-23 this will have increased to 77%. Other than the two occasions referred to above no increase in the budget has been received from Welsh Government to enable the organisation to pay for pay increases in line with the Welsh Government settlement.

The table below gives a breakdown of employment costs of the permanent structure in December 2022, comparing the costs at current rates with the corresponding rates in the 2012-13 financial year.

	<b>2022-23 £000</b>	<b>%</b>	<b>2012-13 £'000</b>	<b>%</b>
Basic Pay	1,834	100.0	1,574	100.0
National Insurance	195	10.7	170	10.8
Employer's Pension	504	27.5	303	19.2
	<b>2,533</b>	<b>138.1</b>	<b>2,047</b>	<b>130.0</b>

Note that the cost of employing staff has increased by some £486,000 over the ten years. Please note that these increases do not include staff costs that have been foregone due to the decrease in staff numbers due to reasons of affordability. Increase in Welsh Government pay rates represents £337,000, representing an increase of 16.5%. In 2020-21 £50,000 was received for the purpose of the increase to employment costs. The remainder, being £149,000 is due to an increase in employer pension contributions to the civil service pension scheme. Additional funding of £106,000 was received in 2019-20 to fund this increase.

When the body was set up the staffing structure consisted of 47 (full time equivalent) posts in addition to the Commissioner. Due to budget cuts maintaining a structure of 47 jobs has not been affordable. Roles have been removed and working hours of roles have been reduced. This has the effect that the number of staff has reduced to 42.8 full-time equivalents (including the Commissioner), and this has had an inevitable impact on the organisation's ability to achieve its objectives.

It is evident that there was a significant underspend during the organisation's first year. This resulted in the accumulating fairly substantial reserves. In subsequent years these reserves were used to fund overspends in the years leading up to 2018-19. The Commissioner recently had a policy of maintaining underlying reserves of £250,000 to fund any legal proceedings and unforeseen running costs that might arise; as a consequence there has been a low level of underspend in recent years.

It is noted that no specific capital budget was received nor requested the financial years up to 2019-20. Where investment in offices, IT equipment or systems development was required, this was funded from the financial grant received from Welsh Government. Between the financial year 2020-21 and 2022-23 a dedicated capital budget (see table above) was received in order to invest in and transform the organisation's IT systems and services. As part of the Estimate, the Commissioner makes specific requests to Welsh Government for any funding requirements considered to be capital in nature.

Since February 2022 a new funding system exists, following the Commissioner's designation as a Central Government body under an Order of the Government of

Wales Act 2006. The impact of this is that the Commissioner does not have the right to keep reserves from one year to the next and that expenditure against revenue and capital budgets is managed within the year. Further comments on this are made below.

## Budget approval process

### 1.3 Views on the budget process including timescales and engagement.

Section 7, *Management of Public Funds* (Appendix 1) lays a firm foundation relating to the relationship between the Government and the Welsh Language Commissioner. There is specific reference to the Welsh Language Commissioner within the section and it may be important for the Committee to have regard of the Commissioner's unique status in respect of the financial arrangements under consideration as part of this investigation.

Historically the Commissioner has submitted a written Estimate to Welsh Ministers in October before the start of the financial year. This year, in relation to planning for the 2023-24 financial year a more consultative and collaborative process was adopted with Government civil servants. Broad plans were prepared and shared in July and these were used for informal discussions and conversations between the Commissioner's officers and civil servants, so as to understand the budgetary requirements. Also, during August and September, with uncertainty in the economic climate and a significant increase in inflation, there was close collaboration between our officers and civil servants particularly in regard to modelling various scenarios in relation to employment costs.

The formal Estimate was submitted in early October, but it is noted that Government civil servants had received the information through discussions and papers in the months leading up to its formal submission.

As this is the first year this process has been adopted, we will endeavour to contribute to developing this process over the coming years.

### 1.4 Process to agree to any modifications to the Estimate

It should be noted that the process in relation to the Estimate is that, in accordance with the Welsh Language Measure, the Commissioner is required to submit an Estimate to Welsh Ministers by 31 October before the financial year to which it relates [Schedule 1 Part 5 Paragraph 17(2)].

It is Welsh Ministers who lay the Estimate before the Senedd. The estimate for 2022-23 was laid on 23/03/2022, after the Senedd formally voted on the Welsh Government's budget for that year.

Since the Commissioner has been established, the Commissioner is not aware of any modifications that have been made to the Estimate after it has been submitted to Welsh Ministers.

Welsh Government does not follow a practice of funding the Commissioner by default based on the Commissioner's Estimate; but this is not new practice as a consequence of the introduction of the budgetary alignment process. A difference regularly arises between the budget request in the Estimate and the budget agreed by the Senedd. Although there is a difference, the Commissioner formulates a budget for the year which is in line with that which is set out in the letter from the Minister confirming the budget for the financial year.

Recently the practice of treating the Commissioners in the same way as each other at the time of agreeing budgets has become apparent. The basis for doing so is unclear to the Welsh Language Commissioner, and more importantly the impact of conducting a joint consideration of all of the Commissioners' annual budget on the varying requirements Commissioners' Estimates on an individual basis is unclear. There is an important point here because each Commissioner is an independent corporation-sole – as highlighted by section 7 of Managing Public Money.

Official correspondence confirming the Commissioner's budget has arrived very late, creating uncertainty during the formulation of the following year's budget.

#### 1.5 Change to the 'Term of Government' approach whilst complying with the requirement to submit an Estimate.

The Commissioner does not appear to have received specific information regarding this matter. The Commissioner forward plans and sets forecasts as it is good practice to do so.

### Collaboration, including sharing functions and staff

#### 1.6 Delivering savings through collaboration

The Public Accounts Committee has raised questions about the sharing of resources across Commissioners' offices in the past. The resource sharing model emerges across the public sector from time to time. Sharing resources can lead to both positive and negative experiences. The Welsh Language Commissioner's view is that it is essential to carefully consider the benefits and potential impact of sharing resources before outweighing the potential benefits of financial savings. e.g. consideration should be given to the extent to which the sharing of resources would adversely affect an organisation's ability to perform its respective functions; the extent to which the organisations' resources are comparable; and whether sharing resources would represent real value for money and how success would be measured.

In recent years the Welsh Language Commissioner has, and continues to, collaborate with the other Commissioners and more widely with other Welsh Government funded bodies where it is appropriate to do so.

- The Commissioner's officers with responsibility for the organisation's support functions attend and contribute to the activities of networks that meet on a quarterly basis. These networks cover Finance, HR and Information Technology issues. The networks' remits include, collaboration, sharing of good practice, discussing current issues affecting the bodies etc.
- The Commissioner has been part of a group of bodies funded by Welsh Government, to develop an Equality Strategy and Action Plan. The output of the work was bespoke strategies and plans across multiple organisations, as a consequence of the collaboration and knowledge sharing.
- The Commissioners and the Public Services Ombudsman for Wales came together to tender for an Internal Audit Services contract. This contract is now in its second year.

With the help of the Welsh Government's Estates Department, the Commissioner was able to sublet spare space in the Cardiff office to the Future Generations Commissioner for Wales. Between April 2016 and December 2018, when the lease expired; £177,000 of taxpayer money was saved, by sharing office space.

- Commissioners' policy and communications officers meet regularly, and officers also collaborate and share information as required with their peers in the other Commissioners. These discussions and meetings take place informally over e-mail or Teams. This way of working happens frequently and is a good practical example of cooperation.
- In terms of sharing 'back office' functions the Welsh Language Commissioner has been unable to take advantage of this. In terms of accessing resources and services from others, it is important to note that the Welsh Language Commissioner operates through the medium of Welsh.
- The Commissioners themselves meet, along side the Ombudsman and Auditor General to discuss their corporation-sole roles, and the work of the organisations.
- The Welsh Language Commissioner is a member of the Future Generations Commissioner's Advisory Panel.
- On a day-to-day level, officers are in contact with each other to discuss specific pieces of work if overlap arises
- There is a statutory relationship between the Commissioners and the Ombudsman in sections 20 and 21 of the Welsh Language Measure which refers to working in parallel on cases.
- In family court cases, the Welsh Language Commissioner and the Children's Commissioner are permitted persons.

The Commissioner is alert to collaboration opportunities, but to do so effectively would require securing a further budget for promotional and proactive work.

## Financial situation and future challenges

### 1.7 An assessment of the current financial position and future needs

Revenue expenditure forecasts for 2022-23 have been challenging. Inflation has increased significantly over the past year. The level of inflation and forecasts for the year ahead are well above the forecasts when the 2022-23 budget was allocated.

The 2022-23 budget planned that 80% of the organisation's revenue expenditure was on employment. Cost of living pressure has led to demands from trade unions for much higher pay rises in response to inflation, ensuring that workers do not suffer a real cut in their wages. This has been challenging, and although the financial situation has not allowed the Commissioner to meet trade union demands, the Commissioner has been able, through savings, to meet the Welsh Government's offer of 4%, which is £50,000 more than the amount planned for.

The Welsh Government's draft budget for 2023-24 allocates a revenue budget of £3,357,000 which is an increase of £150,000 compared to 2022-23. The increase is welcome although it is approximately £50,000 less than the amount requested in the Estimate. It is expected that pressures to increase wages will continue in the medium term while inflation is above historic levels, which will be a challenge for the organisation. However, the increase provides assistance to the organisation to enable it continue to pay staff on terms which are consistent with Welsh Government.



Please note that the organisation has acted prudently and achieved value for money with public funding. In the second year of operation the organisation's expenditure on administration costs was £969,000. By the 2022-23 financial year the budget forecasts the corresponding costs to be £609,000, a reduction of £360,000 (37%). Funding cuts over the years have forced savings to be made, and delivered value for money. Over the years the spending categories where the most significant savings have been are:

Offices	£63,000	20%	reduction in the estate
IT	£87,000	44%	investment to transform the infrastructure
Training	£70,000	66%	less funding available
Travel	£97,000	80%	change in patterns following Covid-19

Challenges will remain in terms of spending on the administration of the organisation. The most significant costs are those in relation to offices. Offices now account for about 42% of the organisation's administration costs. With working patterns having changed significantly after the Covid-19 pandemic the requirement for physical office space has reduced significantly. The organisation has legal commitments on its office leases, but has plans to significantly reduce the estate during the 2023-24 financial year when leases terminate or opportunities to break leases arise. The 2023-24 Estimate states that a project will be implemented during 2023-24 to achieve savings of some £80,000 by the 2024-25 financial year.

Beyond the savings in relation to the office estate, there are few further opportunities to make financial savings. The reality is that inflationary pressures are likely to lead to an increase in the running costs of the organisation in the short/medium term as suppliers look to increase their prices.

The Commissioner's scope of work is broad and encompasses both statutory and promotional work. On more than one occasion the Commissioner has made clear in its Estimate that its ability to carry out promotional work is dependent on funding. Within the scope of statutory work there is scope for promotion with some strategic standards such as the 5 year promotion strategies. Further work in that area would contribute to the delivery of the Government's strategy for the Welsh language as set out in Cymraeg 2050. There is a duty to ensure adequate resources to respond appropriately to consumer legal rights issues so that the organisation does not run the risk of failing to act in accordance with the intention of the Measure. As a whole, the organisation does work that brings value for money to society, making a difference to the position of the Welsh language and its users.

#### 1.8 The impact of the Commissioner's designation as a Central Government body under the Government of Wales Act 2006 Order

The Welsh Language Commissioner was designated as a Central Government body on 01/12/2021, and the order came into force on 01/02/2022.

The impact of the order is that there are changes to how the Commissioner's budget is allocated and managed. Previously, the Senedd only approved an annual funding grant, in accordance with the Welsh Government's Budget. Following the order the organisation receives a budget for the following expenditure categories: Revenue, Capital, and Non-Cash amounts (depreciation).

The organisation's expenditure is controlled against these categories, and the organisation is not entitled to spend more than which has been voted by the Senedd; this is in accordance with the '*Parliamentary Supply*' principle within the framework of the UK Managing Public Money. If the Commissioner requires additional funding against any of the categories the Commissioner is required to make an application to Welsh Government through the 'supplementary budget' process. Previously the Commissioner would have been able to manage any additional expenditure requirements from its reserves, but under the new regime it is not possible to retain reserves for these purposes, therefore the Commissioner's ability to manage is limited.

The implications of this are that if additional funding is required an application needs to be made to Welsh Government. A situation may arise where it is necessary for the Commissioner to conduct an investigation, or that a significant legal case arises with Welsh Government being investigated or is a party to a case. The Welsh Language Commissioner and the other Commissioners noted the impact this could have on their independence where it is necessary to apply for funding to the body under investigation or subject to legal proceedings. It was noted that a situation of conflict could arise if the Government refused the funding to conduct an investigation or legal proceedings. A response was received from the Government, that the request for additional funding would be determined by another Minister or the First Minister, rather than the Minister responsible for allocating funding to the Commissioner. So far the process has not been tested.

Another impact of the designation is that there is a limit to the level of cash the Commissioner can retain. At the end of any quarter, the organisation is allowed to retain up to 5% of its annual budget in cash (about £175,000). Commissioners negotiated a higher percentage than is generally allowed, because the 2% threshold would have limited this to £70,000. The lower level would have posed risks of failure to be able to pay suppliers and/or staff if circumstances arose affecting the timing of the cash outflow.

In summary, and based on early experience of implementing the system it is assumed that the new system makes it difficult for the Commissioner to bridge the period between the end of one financial year and the beginning of the next, this is due to the specified functions of the Welsh Language Commissioner. Early experiences are as follows:

- Although new financial arrangements are in place, and funding is managed with a view to not carrying underspend over from one financial year to the next, the Welsh Language Commissioner has had to correspond with the Government asking to retain underspend on a one-off arrangement.
- Being able to anticipate Welsh Language Tribunal cases and manage the legal budget in the final months of this financial year has been problematic. The Commissioner must allocate an amount from its annual budget so as to be able to defend legal proceedings, however, should a case not be brought, the Commissioner has an underspend. e.g. In the second half of January 2023, a communication was received from the Welsh Language Tribunal informing the Commissioner of possible legal proceedings. The Tribunal must consider all applications and then inform the parties of its decision: whether it will allow proceedings or not. In a situation like this, and at the end of a financial year, the Commissioner's ability to manage the budget is difficult, and the funding arrangements, where there is no power to use reserves for legal underspend, do not appear to expedite the Commissioner's work.

- The Commissioner commented, during the implementation of the process, on the conflict regarding the possibility of needing to request additional funding in order to bring proceedings against the Government, which it regulates. An undertaking was given, in writing, that the Welsh Language Commissioner could seek funding from the Minister with responsibility for Finance for the purpose of bringing legal proceedings against the Government if it did not have sufficient funding (in the absence of reserves), so the difficulties do seem to be recognised. There is no clear process in place. The Commissioner is in a position of complete reliance on the Government should funding be required to bring proceedings against it: a position of real sensitivity on both sides but most challenging for the Welsh Language Commissioner.
- In relation to the drawdown application process, the process is simple to complete and the time between submitting an application and receiving the money is relatively short, and since the process came into force there has been no risk of a lack of cash to pay suppliers or staff.

### Managing Public Money, January 2016

7.16.1 The Welsh Government has set up a number of Commissioners since it was established in 1999. All have been created through legislation. It is important that Welsh Government Groups refer to the specific legislation for each Commissioner in setting up arrangements which define the way that they will work together, since there are important variations between each piece of legislation.

7.16.2 All Commissioners are champions for the people or policy areas whose interests they represent. As such, they are independent of Government and must have the freedom and discretion to undertake research, arrange visits and write reports without fear of their work having an impact on their funding. In addition, some Commissioners are also Regulators (such as the Welsh Language Commissioner), and may be investigating the Welsh Government, and imposing penalties. The relationship between the Welsh Government and Commissioners is, therefore, fundamentally different to the relationship that the Welsh Government has with other categories of bodies, such as Welsh Government Sponsored Bodies or subsidiaries.

7.16.3 Despite the policy and operational independence of Commissioners, all are funded by public funds which are provided by the Welsh Government. All Commissioners are Accounting Officers, receive Accounting Officer letters [from HM Treasury] and must attend appropriate training. They are, therefore, personally responsible for managing of the funds allocated to them. The accounts and governance arrangements of all Commissioners must be subject to internal audit, and to external audit by the Auditor General for Wales.

7.16.4 In most instances, the legislation setting up the roles of Commissioners requires them to submit Estimate of Accounts and Annual Reports to Welsh Ministers, who in turn must lay them before the National Assembly for Wales. Therefore, Ministers and officials have a role in ensuring that public funds allocated to Commissioners are set at an appropriate level to enable them to undertake their work, whilst also ensuring that adequate arrangements are in place to ensure that public funds are managed appropriately. However, it would not be appropriate for the level of scrutiny to be as detailed as that for other categories of bodies.

7.16.5 Groups responsible for funding Commissioners should put in place a protocol or Framework Agreement which is prepared with, and agreed by the Commissioner although, the content may vary from Commissioner to Commissioner, depending on their role and size of budget. In all cases, the Welsh Government Corporate Governance Unit should be consulted when such a document is prepared. All such documents should be reviewed at least every three years, and within three months of the appointment of a new Commissioner.

7.16.6 Commissioners are Corporate Souls, and are not therefore accountable to a Board of Directors. However, it is advisable for each Commissioner to have access to independent policy advice, and to establish Audit Committees consisting of independent members although the arrangements may vary from Commissioner to Commissioner due to variations in legislation".

