

Adrian Crompton, Auditor General for Wales
Kathryn Chamberlain, Chair of the Wales Audit Office Board

10 July 2023

Dear Adrian and Kate

Supplementary Estimate of the Wales Audit Office for the Year Ending 31 March 2024

Thank you for your letter of 26 June 2023 updating us on your Future Workplaces project, which we considered at our meeting on 6 July. We found the visit to your new Cardiff office valuable and welcome your prudent approach to delivering the office relocation at a lower cost than originally anticipated.

Alongside your letter, we also considered the accompanying Supplementary Estimate 2023-24 relating to proposals to relocate your Abergele office to Welsh Government offices in Sarn Mynach, Llandudno Junction. We recognise that the move will result in anticipated annual savings of around £30,000 and agree in principle to the Supplementary Estimate for 2023-24, seeking a non-cash adjustment in respect of IFRS16 of £94,000.

In general, we welcome the approach to sharing underutilised office space with other public bodies and note your overall assessment that the arrangement would not impair objectivity. Nevertheless, we would be grateful for clarification in relation to the following questions:

1. Were any other locations more affordable and, in concluding the preferred option, what considerations were given to the risk of adverse perception given your role in auditing the Welsh Government's accounts?
2. Were any other public bodies given an opportunity to express interest in the office space by the Welsh Government (apart from Transport for Wales)?
3. Annex B to your letter notes that, in the context of this arrangement, the Auditor General's value for money/study powers in respect of the Welsh Government's estate management, could conceivably be considered to impair objectivity. What assessment has been made of this and how would Audit Wales propose to mitigate the risk of impaired objectivity (or perception of it) if engaging in this work in the future?



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Finally, we note that discussions concerning the final dilapidation settlement for the former Cathedral Road office are ongoing with the landlord and look forward to a positive conclusion in due course.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Peredur Owen Griffiths', written in a cursive style.

Peredur Owen Griffiths MS, Chair of the Finance Committee



Audited body	Deadline
Directly Funded Bodies	
Public Services Ombudsman for Wales	Audit within four months of submission to AGW - 30 November
Senedd Commission	Audit within four months of submission to AGW - 30 November
Welsh Government and related accounts	
Welsh Consolidated Fund	Audit within four months of submission to AGW - 30 November
Welsh Government Resource Account	Audit within four months of submission to AGW - 30 November
Welsh Non-Domestic Rating Account	No statutory deadline
Summarised NHS accounts	No statutory deadline
Welsh Revenue Authority	
Welsh Revenue Authority	Audit within four months of submission to AGW - 31 August
Welsh Tax Statement	Audit within four months of submission to AGW - 31 August
Welsh Government Sponsored Bodies	
Arts Council of Wales	Specified audit deadline - 31 January
Citizen Voice Body for Health and Social Care (Llais)	Audit within four months of submission to AGW - 31 August



Higher Education Funding Council for Wales	No statutory deadline
Local Democracy and Boundary Commission for Wales	Audit within four months of submission to AGW - 31 August
National Library for Wales	Specified audit deadline - 31 January
National Museum Wales	Specified audit deadline - 31 January
Natural Resources Wales	Audit within four months of submission to AGW - 31 August
Qualifications Wales	Audit within four months of submission to AGW - 31 August
Social Care Wales	Audit within four months of submission to AGW - 31 August
Sports Council for Wales (Sports Wales)	No statutory deadline
NHS	
Aneurin Bevan University Health Board	<p>1. Administrative deadlines agreed annually with Welsh Government for audit of accounts.</p> <p>2. Later annual deadline for full annual report as set by Welsh Government direction.</p>
Betsi Cadwaladr University Health Board	
Cardiff and Vale University Health Board	
Cwm Taf Morgannwg University Health Board	
Hywel Dda University Health Board	
Powys Teaching Health Board	
Swansea Bay University Health Board	
Velindre University NHS Trust	



Welsh Ambulance Services NHS Trust	
Public Health Wales	
Health Education and Improvement Wales (HEIW)	
Digital Health and Care Wales	

