

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

17 July 2023

Dear Adrian and Kate

Notification of audit deadlines

I am writing further to the Committee's [report](#) on its annual scrutiny of the Wales Audit Office and Auditor General for Wales in November 2022. You will recall that our consideration of the significant delay in laying the Welsh Government's Consolidated Accounts 2020-21 led to us making the following recommendation:

Recommendation 5. The Committee recommends that the Auditor General formally notifies the Chair of the Finance Committee in writing if he is unable to complete an audit within the four month statutory deadline.

We revisited the scope of this recommendation at our meeting on 21 June as we had intended the recommendation to extend to the audit of other bodies. However, we recognise that the Auditor General undertakes audit work at over 800 bodies and note that the status of bodies across different sectors, as well as the deadlines for auditing those bodies, are varied.

After careful consideration, we agreed to seek notification when the Auditor General is unable to complete the audit of the following bodies within the statutory deadline applicable to that body (or by the end of November where no statutory deadline applies):

- Directly funded bodies;
- Welsh Government and related accounts;
- WRA;
- WGSBs; and
- NHS bodies.

Based on our current understanding, we have listed in the annex those bodies that will be subject to this reporting arrangement and their respective reporting deadlines.



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I hope that this provides clarity as to the scope of our recommendation and the procedure for reporting in relation to the late accounts of audited bodies.

I am copying this letter to Mark Isherwood MS, Chair of the Public Accounts and Public Administration Committee.

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 or within four months of 30 November
Senedd Commission	Audit within four months of submission to AGW or within four months of 30 November
Welsh Government and related accounts	
Welsh Consolidated Fund	Audit within four months of submission to AGW or within four months of 30 November
Welsh Government Resource Account	Audit within four months of submission to AGW or within four months of 30 November
Welsh Non-Domestic Rating Account	No statutory deadline (report if not complete by 30 November)
Summarised NHS accounts	No statutory deadline (report if not complete by 30 November)
Welsh Revenue Authority	
Welsh Revenue Authority	Audit within four months of submission to AGW or within four months of 31 August
Welsh Tax Statement	Audit within four months of submission to AGW or within four months of 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 or within four months of 31 August
Higher Education Funding Council for Wales	No statutory deadline (report if not complete by 30 November)
Local Democracy and Boundary Commission for Wales	Audit within four months of submission to AGW or within four months of 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 or within four months of 31 August
Qualifications Wales	Audit within four months of submission to AGW or within four months of 31 August
Social Care Wales	Audit within four months of submission to AGW or within four months of 31 August
Sports Council for Wales (Sports Wales)	No statutory deadline (report if not complete by 30 November)
NHS	
Aneurin Bevan University Health Board	
Betsi Cadwaladr University Health Board	
Cardiff and Vale University Health Board	
Cwm Taf Morgannwg University Health Board	



Hywel Dda 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>
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	

