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**Reference:** AC377/caf  
**Date issued:** 3 August 2023

Dear Peredur

## Notification of audit deadline position

I write further to your letter of 17 July 2023 regarding the Committee's recommendation that I notify you when I am unable to complete the audit of specified bodies within the agreed timeframe.

I now notify you of two audits which have not been completed within the applicable framework.

<b>Name of body</b>	<b>Betsi Cadwaladr University Health Board</b>
<b>Audit year</b>	2022-23
<b>Initial 'deadline'</b>	31 July 2023
<b>Commentary on delay</b>	<p>My audit team identified a range of errors and deficiencies in several versions of the draft accounts presented for audit.</p> <p>These issues have resulted in my audit team not being provided with complete and accurate information on a timely basis to complete my audit by the specified deadline.</p>

<b>Name of body</b>	<b>Betsi Cadwaladr University Health Board</b>
<b>Current expected completion</b>	I currently expect to receive the outstanding information from the Health Board in time to complete my audit by end-August 2023.

<b>Name of body</b>	<b>Amgueddfa Cymru</b>
<b>Audit year</b>	2021-22
<b>Initial 'deadline'</b>	31 January 2023
<b>Commentary on delay</b>	Delay relates to ongoing enquiries into payments disclosed in the 21-22 accounts. I am currently awaiting observations from key parties on a potential report on the accounts and possible modifications of my audit certificate.
<b>Current expected completion</b>	30 September 2023

I am happy to continue to update you on the progress with these audits, including whether any further delays arise beyond those anticipated above.

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

Yours sincerely



**ADRIAN CROMPTON**  
**Auditor General for Wales**

cc: Mark Isherwood MS, Chair, Public Accounts and Public Administration Committee