

Jayne Bryant AS/MS
Ysgrifennydd y Cabinet dros Lywodraeth Leol a Thai
Cabinet Secretary for Housing and Local Government



Llywodraeth Cymru
Welsh Government

Ein cyf/Our ref JB/PO/659/25

17 December 2025

Dear Peredur,

Thank you for your letter. My officials keep in close contact with Audit Wales on the completion of local government accounts and I am aware that there are a number of accounts still outstanding for the 2024-25 year. There are also a couple from the 2023-24 year due to very specific and technical reasons. The deadline for completion of accounts has moved forward over the last two years, following the disruption of the pandemic. We, Audit Wales and Local Government are keen that accounts become more timely. The intention is that Councils will return to draft completion of accounts by 30 June and sign off by 31 October for 2025-26, which are the long-standing expected dates.

I understand that there are a number of issues contributing to the current longer timetables for accounts preparation in some authorities. There have been several complicated changes to accounting standards, including the treatment of leases and asset valuations (particularly infrastructure assets), which have taken finance teams longer to process in the first few years of these new requirements. I also know that in some authorities staff changes and retirement of key members of the accounts preparation team has in some cases extended the preparation time. Accounts structure is also getting more complicated in some areas - for example the consolidation of CJs.

I think it is fair to also note that before the 2024-25 audits, Audit Wales were also facing staffing challenges which impacted their performance in completing audits and responding to queries. The use of remote and hybrid auditing rather than full on-site audits has also extended the time for queries to be raised and responded to. I understand that a new IT solution is now being used which is significantly helping the flow of information.

Audit Wales have met with the society of Welsh Treasurers to discuss the range of issues. I know that there is a very positive willingness on both sides to bring down the accounts production and audit time. Audit Wales have recently done two face-to-face day workshops, in South and North Wales, with finance staff who deal with the accounts production on a day-to-day basis. One of my officials also attended. These workshops looked at the issues in more depth and enabled good networking between the teams in different local authorities to share good practice and highlight how Audit Wales can work with and support authorities.

Canolfan Cyswllt Cyntaf / First Point of Contact Centre:
0300 0604400

Bae Caerdydd • Cardiff Bay
Caerdydd • Cardiff
CF99 1SN

Gohebiaeth.Jayne.Bryant@llyw.cymru
Correspondence.Jayne.Bryant@gov.Wales

Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

It is for local authorities to manage the capacity, succession planning, and staff recruitment within their own finance teams. The local government finance community is well aware of the need to ensure resilience in these important roles. The Society of Welsh Treasurers has recently established and funded a development course to help grow the next generation of S151 Officers for example. The federation model which Blaenau Gwent and Torfaen are developing and applying should also offer a way forward especially across smaller councils.

I am aware the CIPFA are also looking at options for simplifying local authority accounts through its better reporting group and I look forward to seeing the impact of these changes going forward.

Yours sincerely,

A handwritten signature in black ink, reading 'Jayne Bryant'. The script is cursive and fluid, with the first name 'Jayne' and last name 'Bryant' clearly distinguishable.

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