

Mr Alun Ffred Jones AM  
Chair, Environment & Sustainability Committee  
National Assembly for Wales  
Cardiff Bay  
CF99 1NA

Date: 10 October 2014  
Our ref: HVT/2218/fgb  
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Dear Alun

**THE WELL-BEING OF FUTURE GENERATIONS (WALES) BILL:  
CONSULTATION ON GENERAL PRINCIPLES**

Thank you for your letter of 3 October 2014, and thank you again for the opportunity to present evidence to the Committee on the Bill.

You ask for further details regarding the potential for amending the Bill to include a duty on the Auditor General to examine the embedding of the sustainable development principle, including specific amendments that would need to be made and the potential impact. You also note that I agreed to provide the views of Leading Counsel regarding my current statutory obligations in relation to the Bill in its current form and an example of an existing duty that is similar to a potential duty to examine the embedding of the sustainable development principle.

I enclose a paper that sets out the example of section 41(1) of the Public Audit (Wales) Act 2004 as a starting point for developing a proportionate duty that would ensure that the Auditor General examines certain matters in a particular time frame. The paper goes on to suggest what an appropriate duty in relation to the sustainable development principle should achieve and gives a suggested provision that could be included in the Bill by way of amendment. It also notes the potential impact of such a provision, both in terms of benefits, such as providing robust and independent evidence for the Future Generations Commissioner's work, as well as in terms of broad estimates of the potential costs.

I also enclose a copy of Leading Counsel's advice on my current statutory obligations in relation to the Bill. The key question of interest that I put to Counsel was whether the Welsh Government were correct in saying at paragraph 390 of the Explanatory Memorandum that "the AGW is under a duty to consider the effectiveness and efficiency of the use of resources for the majority of bodies covered by the Bill in undertaking the FG Bill duties...on an annual basis as an integral part of the audit of accounts." As you will see from paragraph 18 of the advice, Counsel confirms that there is no such duty.

You also requested in your letter that, in relation to my observations on the Explanatory Memorandum, I undertake an audit of the underlying working papers. As you will appreciate, I must take account of the views of the Public Accounts Committee regarding such proposed work. I hope to be able to write to you on Tuesday, 14 October 2014, following receipt of the Committee's views.

Given the interests of the Public Accounts Committee and the Finance Committee, I am copying this response to Darren Millar AM and Jocelyn Davies AM.

Yours sincerely



**HUW VAUGHAN THOMAS**  
**AUDITOR GENERAL FOR WALES**

Encs

cc *Mr Darren Millar AM*  
*Ms Jocelyn Davies AM*