

Rt. Hon Carwyn Jones AM
First Minister of Wales
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26 May 2017

Annwyl First Minister,

**REPORT INTO THE DELAY IN LAYING OF NATURAL RESOURCES WALES
ANNUAL ACCOUNTS 2016**

You may be aware that the Finance Committee recently heard from the Auditor General for Wales (AGW) in relation to the delay in his laying of Natural Resources Wales (NRW) accounts 2015-16. The Committee has today published the report of its findings, and I attach a copy for your attention.

The Committee notes in its report that there is no provision available to the AGW should he be unable to meet the statutory four-month deadline for reporting on the accounts of certain public sector bodies in Wales. This issue has arisen as a result of the NRW accounts audit, but the four-month statutory deadline also exists in relation to other bodies in Wales, most notably the provision has been added to recent Welsh legislation, including (but not limited to):

- In relation to the Welsh Revenue Authority ([Tax Collection and Management \(Wales\) 2016 Act, Section 30\(2\)](#))
- In relation to Social Care Wales ([Regulation and Inspection of Social Care \(Wales\) Act 2016, Schedule 1, Section 16\(4\)](#))
- In relation to Qualification Wales ([Qualifications Wales Act 2015, Schedule 1 Section 33\(2\)](#))
- In relation to the Boundary Commission for Wales ([Local Government \(Democracy\) \(Wales\) Act 2013, Section 19\(4\)](#))



The Committee agreed that I should write to you to seek the Welsh Government's views as to how the issue of the AGW not meeting a statutory deadline could be addressed in order to avoid similar situations arising in future.

During our scrutiny of this issue the AGW raised wider concerns over the clarity of Welsh audit and accounting legislation, specifically the conflicting or incompatible requirements between various duties. The AGW wrote to the Committee expressing his desire to see the current legislation updated, his letter is reproduced as an annex to the report.

The Committee concluded that I should write to draw the issues raised by the Auditor General in his letter of 5 April to you, and to seek your response to these, particularly:

- securing value for money in central government bodies;
- the absence of specific provision in statute for regularity opinions among many central government bodies;
- the overlapping laying requirements.

The Committee would be grateful for your views on these issues. I am copying this letter to Mark Drakeford AM in his role as Cabinet Secretary for Finance and Local Government.

Yours sincerely



Simon Thomas AM
Chair

Croesewir gohebiaeth yn Gymraeg neu Saesneg.
We welcome correspondence in Welsh or English.

