

Huw Irranca–Davies AM  
Chair, Constitutional and Legislative Affairs  
Committee

13 June 2017

Dear Huw,

You may be aware that in December 2016 the Finance Committee were made aware of a delay in the laying of the Natural Resources Wales (NRW) annual accounts 2015–16 by the Auditor General for Wales (AGW).

This delay relates to a provision which the AGW is required to abide by, that is that he must report on the accounts within four month of the date of laying, in this instance this was not possible as there were issues with the accounts which the AGW was required to investigate further.

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 situation with the NRW Annual Accounts 2015–16 has highlighted the lack of provision for the AGW to request an extension to the statutory four month deadline should any issues arise with the audit of the accounts



When auditing Welsh public bodies there is no provision within legislation for the AGW to request an extension to the statutory four month deadline, as there is for UK resources accounts under the Government Resources and Accounts Act 2000. We believe this is a clear oversight in Welsh Legislation. I am writing to notify you of these issues in your role as Chair of the Constitutional and Legislative Affairs Committee regarding the establishment of bodies, this is particularly relevant to your Committee when bodies are created through establishment orders (like NRW) rather than primary legislation.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Simon Thomas'.

Simon Thomas AM

Chair

*Croesewir gohebiaeth yn Gymraeg neu Saesneg.*

*We welcome correspondence in Welsh or English.*

