

**Shan Morgan**  
Ysgrifennydd Parhaol  
Permanent Secretary



Llywodraeth Cymru  
Welsh Government

Mr Nick Ramsay, AM  
Public Accounts Committee Chair  
National Assembly for Wales  
Cardiff Bay  
CF99 1NA

17 January 2018

Dear Mr Ramsay

Thank you for your letter dated 14 December 2017 in response to my proposal to amend the Welsh Government's approach for responding to recommendations made by the Committee in its reports, as set out in my letter of 08 November 2017. I am pleased the Committee found these proposals to be both constructive and positive. On this basis, I have asked the Welsh Government's Corporate Governance Unit to update the relevant guidance to officials, together with the template response letter and template annex relating to the formal response to recommendations included in the Committee's reports. I expect this updated guidance with the templates to be available to officials shortly and, at the latest, by the end of January 2018 to ensure the speedy implementation of this change.

To confirm the approach we intend to follow, we will thereafter:

- employ "accept" or "reject" only as our response to recommendations and no longer use "partial" or "in principle" acceptance;
- set out clearly our rationale for rejecting a recommendation, where this is the case;
- treat recommendations where we agree with the Committee's intention as "accepted" but state if we believe there may be a more effective way of achieving this intention, setting out clearly our reasons for preferring a different approach.



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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

Concerning informal conversations around the phrasing of recommendations while still in draft, I fully acknowledge the Committee's need to be independent and to be transparent and agree that such discussions should, therefore, not become a matter of course but may, from time to time, be constructive and productive for both sides. I will rely on the discretion of officials to utilise such contact only when appropriate.

I am copying this letter to the First Minister and the Clerk to the Public Accounts Committee.

Yours,

A handwritten signature in black ink that reads "Shan Morgan". The signature is written in a cursive style with a large, sweeping initial 'S' that extends across the line of the name.

**Shan Morgan**

Ysgrifennydd Parhaol/ Permanent Secretary  
Llywodraeth Cymru/ Welsh Government



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