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Mr Simon Thomas AM
Chair of the Finance Committee
National Assembly for Wales
Cardiff Bay
Cardiff CF99 1NA

Reference: HVT/2841/caf

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Dear Simon

Code of Audit Practice

As you will recall, during my evidence to the Finance Committee on my audit of the 2015-16 accounts of Natural Resources Wales, I explained that I had established a group to review, on an annual basis, my Code of Audit Practice. In my letter to you of 18th July 2017 I set out how I would address the recommendations of the Committee.

I am required under section 10 of the Public Audit (Wales) Act 2013 to prepare and publish a code of audit practice which prescribes the way in which the functions of the Auditor General (as specified) are to be carried out. The code must embody what appears to me to be the best professional practice with respect to the standards, procedures and techniques to be adopted in carrying out my functions.

Following the work of the review group and wide consultation I published a revised code on 1 May 2018 - http://www.audit.wales/system/files/publications/code-of-audit-practice-2018-english_0.pdf.

The review group, under the leadership of Anthony Barrett, Assistant Auditor General, will continue to review the Code annually and recommend to the Auditor General each year whether a revised Code is required to be published.

Yours sincerely



HUW VAUGHAN THOMAS
AUDITOR GENERAL FOR WALES

cc: Mr Nick Ramsay AM, Chair, Public Accounts Committee