Cynulliad Cenedlaethol Cymru Y Pwyllgor Cyllid

National Assembly for Wales

Finance Committee

Caroline Gardner Auditor General for Scotland 110 George Street Edinburgh EH2 4LH

By email

18 March 2019

Dear Caroline

Public Audit (Wales) Act 2013

The **Finance Committee** of the National Assembly for Wales is conducting post-legislative scrutiny of the **Public Audit (Wales) Act 2013**, which was introduced in July 2012 and became law in Wales on 29 April 2013. The Act aimed to strengthen and improve the accountability and governance arrangements relating to the Auditor General for Wales (AGW) and the Wales Audit Office (WAO), whilst protecting the Auditor General's independence and objectivity.

Following its consultation on the current fee regime in June 2017, the AGW and WAO has invited the Committee to consider:

- proposals for a bill to amend the Public Audit (Wales) Act 2013; and
- a draft Public Audit (Amendment) (Wales) Bill

The Finance Committee's post-legislative scrutiny will focus on two areas:

- 1. To explore issues raised by the AGW and WAO in relation to the Public Audit (Wales) Act 2013; including:
 - Fee charging
 - Quorum arrangements of the Wales Audit Office board
 - Wales Audit Office reporting arrangements
 - Issues with laying and reporting accounts
- 2. To consider to what extent other aspects of the Public Audit (Wales) Act 2013 may benefit from revision.

The Committee would like to invite you to provide written evidence addressing the terms of reference above. In particular, the Committee would be interested in your views on how equivalent legislation in Scotland operates in relation to the issues raised in point 1.



Members are keen to discuss your views and experiences on these issues and the Clerk is currently exploring options to hold a formal meeting in Scotland to facilitate an oral evidence session. Therefore, I would be grateful for an indication of your availability on the following dates:

- Thursday 9 May 2019
- Thursday 23 May 2019
- Thursday 13 June 2019
- Thursday 27 June 2019

Should you require any clarification or further information, please contact: Georgina Owen, Committee Clerk, 0300 200 6387, **SeneddFinance@assembly.wales**. If you are able to assist the Committee with the inquiry, it would be helpful to receive your response by 1 May 2019.

Yours sincerely

Llyr Gruffydd AM

Chair

