

Adrian Crompton  
Auditor General for Wales

Isobel Everett  
Chair of the Wales Audit Office

Via email

15 January 2020

Dear Adrian and Isobel

**Modified Estimate of the Income and Expenses for the Year Ended 31 March 2021  
and Fee Scheme 2020–21**

Thank you for your letter of 23 December 2019, enclosing the modified Estimate for 2020–21 and proposed Fee Scheme 2020–21. The Committee is also grateful for your explanation as to how the £240,000 increase in fee income related directly to the cost of delivering the Auditor General's work. The Committee approved the Fee Scheme 2020–21 at its meeting on 9 January, in accordance with Standing Order 18.10(x).

I can confirm that it is not necessary for you to formally lay the modified Estimate before the Assembly as the modified budget ambit set out in correspondence was laid as part of the Committee's report.

Reflecting on the process of modifying the Estimate, the Standing Order requirements and the short timescales involved, we believe there is merit in considering how the Estimate is presented going forward.

Whilst we do not anticipate modifications to future Estimates, separating the requested Estimate (the budget ambit) from the supporting narrative and



proposed Fee Scheme would assist the Committee in laying a modified Estimate if necessary. Should you wish to discuss this, the Clerk to the Committee would be able to provide further assistance.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Llyr', is centered on a light yellow rectangular background.

Llyr Gruffydd AM

Chair of the Finance Committee

