

Y Pwyllgor Cyllid  
Finance Committee

Cynulliad  
Cenedlaethol  
Cymru  
National  
Assembly for  
Wales



Jane Hutt,  
Minister for Finance and Government Business,  
Welsh Government

2 December 2014

Dear Jane,

The Finance Committee undertook scrutiny of the Wales Audit Office Annual report and Accounts in November 2014. As part of this scrutiny, the Committee discussed the implementation of the Public Audit (Wales) Act with the Auditor General for Wales.

During this session, the Auditor General raised a concern with the requirement that the Act placed on him to charge no more than the cost of providing each audit function when conducting his work. He explained that defining the meaning of the term function was resulting in unnecessary complexity, as it was unclear whether this was intended to be after each individual piece of work or across the year.

As this was a Welsh Government led piece of Legislation, I would be grateful if you could clarify for the Committee the intention behind the wording, and how the Welsh Government considers this should be interpreted.

Yours sincerely,

**Jocelyn Davies AM**  
Chair

Bae Caerdydd  
Caerdydd  
CF99 1NA  
Cardiff Bay  
Cardiff  
CF99 1NA

Ffôn/Tel: 02920898120

Ebost/Email: [financecommittee@wales.gov.uk](mailto:financecommittee@wales.gov.uk)

Croesewir gohebiaeth yn y Gymraeg a'r Saesneg/We welcome correspondence in both English and Welsh