

Consultation on the Draft Public Audit (Amendment) (Wales) Bill

Question 1

Do you agree that the Wales Audit Office should be given flexibility in how it charges and administers its fees by allowing it to broadly breakeven, taking one year with another?

Yes, but only subject to the prior agreement of the fee structure and basis for charging together with ongoing monitoring of costs incurred. The WAO must continue to manage its costs effectively and should look to obtain value for money wherever possible whilst still maintaining the quality of its services. Local authorities must be given a clear description of the work to be undertaken in advance of the work starting including outcomes, outputs, including KPIs and the method of service delivery i.e. staff to be used. Local authorities should retain the right to challenge fees and where objectives etc. have not been met then a reimbursement / reduction in fees should be allowed as with any other service contract.

Question 2

If so, do you agree with the approach taken in sections 3 and 4 of the Draft Bill?

Yes

Question 3

Do you agree that the Wales Audit Office should be allowed to set its own terms and conditions for agreement work?

Yes. The examples quoted here equate to £30,000 over the four year period so are not material in the scope of benefiting the Welsh public sector to any great extent. However, the requirement to give a refund to the client as a result of the “no more than full cost rule” needs to be removed especially if the contract was won in a competitive exercise.

Question 4

If so, do you agree with the approach taken in section 2 of the Draft Bill?

Yes

Question 8

Do you agree that the Auditor General for Wales and the Chair of the Wales Audit Office should no longer be required to produce an interim report at least once a year, but a requirement to produce an interim report upon the Assembly's request should be included in legislation?

Yes subject to adequate performance information being made available to the Assembly to allow it to make an informed decision as to whether to request the WAO to produce an Interim Report.

Question 9

Yes

Question 12

Do you agree that existing legislation requiring the Auditor General for Wales to certify and lay an audited body's accounts and report within four months should be amended to:

- allow the Auditor General for Wales to lay a copy of the certified accounts and report after the four month deadline,
- require the Auditor General for Wales to explain to the Assembly why the four month deadline cannot be met, and
- require the Auditor General for Wales to lay the certified accounts and report as soon as reasonably practicable?

No. The document does not provide a valid enough reason for amending the four month target

Question 13

If so, do you agree with the approach taken in section 17 and Schedule 1 of the Draft Bill?

Yes

Question 24

Do you feel the Draft Bill should include provisions relating to:

- the lack of a value for money conclusion duty on the Auditor General for Wales and central government bodies;
- the absence of explicit provisions in statute for regularity opinions among many central government bodies;
- the overlapping laying requirements;
- Welsh data matching powers?

Yes, especially in relation to Welsh data matching powers

Question 25

Will any of the proposals included in the Draft Public Audit (Amendment) (Wales) Bill lead to any financial implications (for example, costs or benefits) for you or your organisation?

If you have identified financial implications for you or your organisation can you describe what these could be and provide an estimated cost (if possible).

It is unclear at this stage whether there would be any additional costs and the final outcome would probably be dependent upon how Question 1 is implemented.