

## Consultation on the Draft Public Audit (Amendment) (Wales) Bill – Aneurin Bevan University Health Board response.

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Question	Question	Response
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?	We do not support cross subsidisation between bodies. No more than full cost should be charged to a body as a whole and refunds, if appropriate should be given. "Broadly breakeven, taking one year with another" should be defined more closely.
2	If so, do you agree with the approach taken in sections 3 and 4 of the Draft Bill?	See above
3	Do you agree that the Wales Audit Office should be allowed to set its own terms and conditions for agreement work?	We see no reasons why full cost plus a surplus margin should not be charged to bodies outside Wales and these surpluses used to benefit the public sector in Wales.
4	If so, do you agree with the approach taken in section 2 of the Draft Bill?	See above
5	Do you agree that the current Wales Audit Office Board quorum requirement for a majority of non-executive members should be retained in legislation?	Yes
6	Do you agree that if the majority of members present at a meeting of the Wales Audit Office Board are not non-executive members, an executive member should be allowed to continue in a non-voting capacity in order to satisfy the quorum requirement?	This appears a reasonable response
7	If so, do you agree with the approach taken in section 13 of the Draft Bill?	As above
8	Do you agree that the Auditor General for Wales and the Chair of the Wales Audit	Good practice should be followed. A report once a year does seem reasonable. Perhaps ways

	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?	could be looked at how to do this more cheaply, using a highlight report etc.
9	If so, do you agree with the approach taken in section 16 of the Draft Bill?	See above
10	Do you agree that the requirement to lay the annual report (on the exercise of functions of the Auditor General for Wales and Wales Audit Office) in paragraph 3(1) of Schedule 2 of the Public Audit (Wales) Act 2013 should be amended to require the external auditor to lay the report as part of the laying of the annual report and accounts?	This doesn't seem unreasonable
11	If so, do you agree with the approach taken in section 15 of the Draft Bill?	See above
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: <ul style="list-style-type: none"> <li>▪ allow the Auditor General for Wales to lay a copy of the certified accounts and report after the four month deadline,</li> <li>▪ require the Auditor General for Wales to explain to the Assembly why the four month deadline cannot be met, and</li> <li>▪ require the Auditor General for Wales to lay the certified accounts and report as soon as reasonably practicable?</li> </ul>	This doesn't seem unreasonable
13	If so, do you agree with the approach taken in section 17 and Schedule 1 of the Draft Bill?	See above
14	Do you agree that engagement of the auditor of the Wales Audit Office should be a contractual matter between the Wales Audit	Yes

	Office and the auditor, with the appointment (and associated terms and conditions) being subject to the approval of the Assembly?	
15	If so, do you agree with the approach taken in section 14 of the Draft Bill?	See above
16	Do you agree that the Public Audit (Wales) Act 2013 should be amended to allow the appointment of a serving non-executive member to be extended for a second term of up to four years, subject to acceptable performance?	Yes
17	If so, do you agree with the approach taken in sections 7, 8 and 9 of the Draft Bill?	See above
18	Do you agree that the requirement for the Assembly to consult the First Minister on the following should be removed: <ul style="list-style-type: none"> <li>▪ the appointment of the Chair of the Wales Audit Office;</li> <li>▪ the remuneration arrangements for the Chair and the Auditor General for Wales; and</li> <li>▪ the termination of the Chair's appointment?</li> </ul>	Yes
19	Do you agree that the requirement for the Assembly to consult an appropriate person with oversight for public appointments on remuneration arrangements and other terms of appointment should be removed?	No strong view
20	Do you agree that a general provision should be included, permitting the Assembly to consult with any persons it deems appropriate before exercising any functions in relation to the Auditor General for Wales or the Wales Audit Office?	Yes
21	If so, do you agree with the approach taken in sections 6, 10 and 11 of the Draft Bill?	See above
22	Do you agree that section 5(3) of the Public Audit (Wales) Act 2013 should be amended to require the Assembly to publish a list of	No strong view

	restricted offices, positions or arrangements, which a former Auditor General for Wales would need to consult with the Assembly before accepting or entering into after leaving office, only if any such restrictions are identified?	
23	If so, do you agree with the approach taken in section 5 of the Draft Bill?	See above
24	Do you feel the Draft Bill should include provisions relating to: <ul style="list-style-type: none"> <li>▪ the lack of a value for money conclusion duty on the Auditor General for Wales and central government bodies;</li> <li>▪ the absence of explicit provisions in statute for regularity opinions among many central government bodies;</li> <li>▪ the overlapping laying requirements;</li> <li>▪ Welsh data matching powers?</li> </ul>	Yes
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)?	Potentially if the provision to remove the full cost recovery per organisation is removed.
26	Do you have any other observations or general comments on the Public Audit (Wales) Act 2013 or the Committee's Draft Public Audit (Amendment) (Wales) Bill?	No