Archwilio Cymru
Audit Wales

Writing to Audit Wales:
Information for correspondents



What we do

1 The Auditor General for Wales and the Wales Audit Office are separate but related legal entities, each with their own specific functions. Together they are known as Audit Wales.

2 The Auditor General for Wales audits the accounts of Welsh public bodies, such as:

- the Welsh Government and some of its sponsored bodies;
- local authorities; and
- NHS local health boards, special health authorities and trusts.

3 The Auditor General also does value for money audits of Welsh public bodies' use of resources, as well as sustainable development examinations under the Well-being of Future Generations (Wales) Act 2015. The Auditor General's work helps the general public and elected representatives to hold public bodies to account.

4 The Wales Audit Office supports the Auditor General by providing staff for audit work, and it monitors and advises the Auditor General.



Our work on correspondence – key points

5 We welcome correspondence (letters and emails) in Welsh and in English that can help us with our work. We welcome correspondence from all quarters – from the general public, councillors, Members of the Senedd, MPs, businesses, third sector organisations and anybody else who has relevant issues to raise.

6 We will take account of relevant matters in a fair, objective, professional and cost-effective manner.

7 But it is important to note that we are auditors, not an advice agency or an ombudsman's service. Apart from specific duties to consider formal objections to the accounts of local government bodies, the law only allows us to do work on correspondence where it is relevant to our audit work. Where concerns can more properly be dealt with by another body, such as the Public Services Ombudsman for Wales, we will explain this.

8 Work on correspondence costs time and money, and we have to make sure that any work we do in relation to correspondence is proportionate. While we recognise that issues that correspondents raise are important to them, we must make sure that we do not use public money looking at issues that are not relevant to our audit work, or spend too much time on minor issues.

9 We aim to acknowledge correspondence within five working days and try to inform correspondents quickly if the issues that they raise are outside our remit. Where compatible with auditing requirements, including confidentiality, we aim to explain our position on the relevance to our work of the issues raised and our intended handling within 30 working days. If we cannot do this within 30 working days, then we will provide an estimate of how long we might need or note that it is not possible.

10 This leaflet is intended to help people understand the work we do in relation to correspondence and how writing to us can help our work. It includes some information on the legal basis for work on correspondence and some other relevant matters, including data protection, whistleblowing, freedom of information and complaints about us and audited bodies, and specific rights in relation to the audit of local government bodies.

How writing to us can help our work and what we can do in response

11 Depending on the issues raised, correspondence can help inform our work by identifying issues that may merit further examination—for example, as part of an audit. Where practical and compatible with audit requirements, we will try to inform you of how we are taking account of your concerns. However, it is important to bear in mind that the Auditor General's core work (in legal terms, his main 'functions') is the audit of accounts and public reporting on the use of resources, rather than providing individuals with advice or tailor-made reports. Similarly, it should be noted that, depending on the nature of the concerns raised and our findings, we reserve the right to report publicly on matters raised in correspondence.

12 The key factor in determining whether we examine an issue is the relevance of the issue to the Auditor General's or the Wales Audit Office's functions. If the issues raised are not substantially relevant to the Auditor General's or Wales Audit Office's functions, we will let you know. We may suggest other bodies that may be appropriate to contact, but we will not take any further action to examine the issues.

13 To help decide whether the matters you want to raise with us are relevant to our work, please consider the following questions:



Q1. Do the issues concern a body audited by the Auditor General?

The Auditor General audits the following bodies:

- The Welsh Government
- Certain Welsh Government sponsored bodies, such as Natural Resources Wales, and Sport Wales
- The Senedd Commission
- The Public Services Ombudsman for Wales and commissioners, such as the Older People's Commissioner, and Estyn
- County Councils and County Borough Councils
- Corporate Joint Committees
- National Park Authorities
- Police and Crime Commissioners, and Chief Constables
- Fire Authorities
- NHS Local Health Boards, special health authorities, and NHS Trusts
- Town and Community Councils
- Certain special purpose small bodies, such as burial committees

The list of bodies audited by the Auditor General changes from time to time, such as when new bodies are created.

Public bodies in Wales that perform UK functions, such as the DVLA, are not audited by the Auditor General. Also, the Auditor General is not the auditor of individual Further and Higher Education Corporations in Wales, although he may carry out audit work on them by agreement.

Unless the issues you raise concern the use of public money by a body audited by the Auditor General (or 'well-being objectives'), it is unlikely that we can examine the issues.

Except for sustainable development examinations, our work chiefly concerns the use of public money and other resources provided by public money once properly-made policy decisions have been taken. The use of public money is not limited to direct spending—it also includes the use of assets, such as buildings, and employees.

Q1. Do the issues concern a body audited by the Auditor General?

If the issues you are concerned about do not substantially relate to the use of public money (or the setting and pursuit of 'well-being objectives'), then they are unlikely to be issues that we can examine.

For example, we cannot examine the merits of individual planning decisions, though we may be able to examine wider arrangements if there is clear evidence of misuse of public money through widespread and significant failure to follow proper procedures. While you may disagree with a decision by an audited body, if the body was within its powers and duties to make the decision and arrived at it properly, then we cannot pursue the issue.

Q2. Are the matters involved significant?

The time we devote to issues needs to be proportionate, so if concerns relate to a small amount of expenditure, it may not be appropriate for the Auditor General to examine the issues. However, if the issues relate to a wider pattern of expenditure or resource management problems then it may be appropriate for us to examine the issues raised.

Q3. Are the issues a matter of poor service?

Poor service can be an indication of poor use of public money, and so we will take account of evidence of that where provided by correspondents. Examples of poor service may inform reports on services, along with recommendations that may help bring about improvements. But we do not have legal powers or duties to provide any direct help with such issues.

For example, we cannot act as your representative in making a complaint to a public body or seek redress for you. We cannot seek compensation for you. And it is unlikely that an individual complaint will, on its own, lead to a published report.

Q4. Do I believe that some expenditure of an audited body is unlawful?

The Auditor General has a specific duty to consider properly made objections to items of account in local government bodies. Objections can be made on the basis that particular expenditure is unlawful. Unlawful expenditure can arise for a variety of reasons—for example, if a body did not have a power or duty to spend money on a particular purpose. The legal rules for objections are quite specific and detailed, and for further information please see the leaflet Councils' Accounts: Your Rights.

The same legal rules do not apply to other Welsh public bodies, such as the Welsh Government or NHS. But if they spend money unlawfully or in contravention of authorisation, it does affect their accounts and may have implications for value for money, so it is helpful if you bring such matters to our attention.

Q5. Do the matters amount to significant problems in the way a Welsh public body is run?

Public bodies should organise themselves so that they obtain good value for money. They should have arrangements to make sure that they make their decisions and undertake their work lawfully and properly (often called governance arrangements). This means, for example, putting in place processes that do not allow staff to award themselves pay rises. We can examine concerns about arrangements to secure value for money and proper governance as part of our work. The issues do, however, need to be significant, and they cannot just be a matter of disagreement with lawful policies of a body.

Some of the features of helpful correspondence

14 Helpful features include:

- being brief and to the point;
- focusing on matters relevant to audit work (see example list in paragraph 4—questions 1 to 5 above);
- providing relevant details, such as the dates and locations of events that cause concern; and
- including copies of relevant documents, or relevant extracts, with explanation of their significance.

15 It is important to bear in mind that auditors working for the Auditor General work to tight deadlines, some of which are set in law and some by the need for timely reporting. Also, the cost of dealing with correspondence either eventually falls on the taxpayer or is at the expense of other services.

Timescales for replies

16 We aim to acknowledge correspondence within five working days and try to inform correspondents quickly if the issues that they raise are outside our remit. Where compatible with auditing requirements, including confidentiality, we aim to explain our position on the relevance to our work of the issues raised and our intended handling within 30 working days. If we cannot do this within 30 working days, then we will provide an estimate of how long we might need or note that such an estimate is not possible.

17 We may sometimes be able to provide correspondents with feedback on the matters that they raise, but often this will not be possible because of professional confidentiality requirements or resource constraints. Correspondents should not therefore necessarily expect a full response to the matters that they have raised. Even where feedback or a full response can be given, it is generally not possible to give a precise timescale for this, because the extent of the work required will depend on the matters raised.

The legal basis for correspondence work

18 With one particular exception (see paragraphs 20 and 21), there is no specific legal duty or power for the Auditor General or the Wales Audit Office to undertake work on correspondence. We do, however, have 'incidental' powers to deal with correspondence in relation to our functions. Under those powers, work in relation to correspondence may only be undertaken where it facilitates, or is incidental or conducive to statutory functions. There is no general obligation to examine issues raised in correspondence, but as relevant correspondence can provide useful information for audit and study work, we welcome it.

19 It is also important to note that the Auditor General and Wales Audit Office must ensure that we do not use resources unwisely or perform our powers and duties unlawfully. We must avoid, for example, spending time examining irrelevant issues, or too much time on minor issues or issues of limited relevance to the Auditor General's or the Wales Audit Office's powers and duties.

20 It is not a function of the Auditor General or the Wales Audit Office to question the merits of the policy objectives of the bodies audited by the Auditor General. For example, if a local council has taken a decision to establish some cycle paths so as to improve the safety of cyclists and has followed proper process in that decision (including taking relevant factors into account, not taking irrelevant factors into account and not acting irrationally), then we cannot question or criticise the reasons for the decision.



Correspondence and Data Protection

21 In order to undertake our audit work properly, we often have to raise the matters cited in correspondence with relevant audited bodies and other third parties. If you are writing to us as a holder of public office, it is likely to be appropriate to disclose your identity (as the correspondent) to any relevant third parties. In the case of other correspondence, we will aim to preserve anonymity where possible.

22 If disclosure of your personal information is necessary in order to perform audit functions, we will try to let you know beforehand. Nevertheless, you should be aware that our raising of matters with audited bodies may result in the disclosure of your identity—this will often depend on other information that may be in the possession of the audited body, for example, if you have previously raised the same issue with the audited body or a third party.

23 Please note that it may be necessary for us to disclose or otherwise process your personal information in order to exercise our functions (or to meet other legal obligations or perform a task in the public interest) without your consent. Such processing would not be a breach of data protection legislation including the Data Protection Act 2018 and the UK General Data Protection Regulation (GDPR).

Investigation of criminality

24 There is no specific duty on the Auditor General or the Wales Audit Office to investigate allegations of fraud or other criminality or impropriety. We therefore do not investigate such allegations as a matter of course; we only examine such allegations to the extent that examining the alleged criminality appears to facilitate or be incidental or conducive to our work, and then only if we are confident that we would not prejudice a law enforcement investigation.

25 The Auditor General has a specific duty under money laundering regulations 2017 to report to the National Crime Agency any knowledge or suspicion of dealings in the proceeds of crime (eg where audit work suggests that someone is using money obtained by fraud). To avoid prejudicing investigations, we do not comment on such matters.

Whistleblowing disclosures

26 The Auditor General is a 'prescribed person' under the Public Interest Disclosure Act 1998. This means that people who raise concerns about workplace wrongdoing with the Auditor General may have some protection in employment law. But the Public Interest Disclosure Act 1998 does not place any additional power or duty on the Auditor General, so our work in response to such concerns is essentially the same as for other correspondence. For further information regarding the Auditor General's role as a prescribed person under that Act, please see the whistleblowing section of our website.

Freedom of Information

27 The Auditor General and the Wales Audit Office are covered by the Freedom of Information Act 2000 and other access to information legislation. We have procedures to ensure that we handle requests for information in accordance with the law. See the Freedom of Information section of our website.

Complaints about the Auditor General or the Wales Audit Office

28 We have a complaints policy that applies to complaints about the way in which we have carried out our work. See the Complaints section of our website. (Separate complaints procedures apply to Freedom of Information requests, as there is a statutory process.)

Complaints about bodies audited by the Auditor General

29 Neither the Auditor General nor the Wales Audit Office have a statutory duty to investigate complaints against bodies that the Auditor General audits. For example, if you want to complain about a policy decision taken by a public body, you should raise it with that organisation. We will consider whether correspondence that complains about organisations audited by the Auditor General raises any concerns that may inform our audit work, but we are unlikely to be able to provide a substantive response on such matters.

Specific rights in relation to the audit of local government bodies

30 As part of the audit of local government bodies, the Auditor General has a duty to provide electors with the opportunity to raise questions about the accounts and a duty to provide such electors with reasons for not seeking a court declaration of unlawfulness when they properly make an objection at audit.

31 For further information about the rights to inspect, question and object to local government bodies' accounts please see our Councils' Accounts: Your Rights leaflet.

Unacceptable behaviour by people making contact with the Wales Audit Office

32 People who cause unjustified disruption, irritation or distress can be a significant burden on public resources. To help manage this problem, we have a policy for dealing with unacceptable behaviour by those in contact with us. Please see the Unacceptable behaviour leaflet on our website.

Reasonable adjustments

33 We encourage people with disabilities who require reasonable adjustments to let us know what those adjustments are. A reasonable adjustment may mean, for example, providing information in large font or in audio form in order to address visual impairment. We will provide further details on request.

Contact information

34 In respect of issues for the Auditor General or the Wales Audit Office, you may email info@audit.wales. Alternatively, you may write to either the Auditor General or the Wales Audit Office at:

1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

35 Generally, as audit issues are important and often complex, we cannot deal with correspondence issues by telephone. Telephone handling may be provided where needed as a reasonable adjustment in respect of disability.

36 We welcome correspondence and telephone calls in Welsh and English. You can also write to us in either Welsh or English and we will respond in the language you have used. Corresponding in Welsh will not lead to a delay.

37 Mae'r ddogfen hon hefyd ar gael yn y Gymraeg.



Contact information for other organisations

If the issue you wish to raise is not a matter for the Auditor General or the Wales Audit Office, it may be a matter for one of the following organisations:

Llais – citizens' voice body for NHS matters

From 1 April 2023, the former Community Health Councils and the Board of Community Health Councils in Wales were replaced by the new citizens' voice body named Llais.

Email: enquiries@llaiscymru.org

Public Services Ombudsman for Wales

For complaints that you have been treated unfairly by, or received a bad service from, a public service provider or an independent care provider. Also, for complaints that a member of a local government body has broken their organisation's code of conduct.

Public Services Ombudsman for Wales
1 Ffordd yr Hen Gae
Pencoed
CF35 5LJ

www.ombudsman-wales.org.uk

Healthcare Inspectorate Wales

The inspectorate and regulator of all health care in Wales.

Healthcare Inspectorate Wales
Welsh Government
Rhydycar Business Park
Merthyr Tydfil
CF48 1UZ

www.hiw.org.uk

Care Inspectorate Wales

The regulator for social care and social services in Wales.

Care and Social Services Inspectorate Wales.
Welsh Government
Rhydycar Business Park
Merthyr Tydfil
CF48 1UZ

www.careinspectorate.wales

Information Commissioner's Office

For concerns about an organisation's information rights practices.

Information Commission
4th Floor, No. 3 Circle Square
5 Hawkshaw Street
Manchester
M1 7BL

www.ico.org.uk

Older People's Commissioner for Wales

Promotes the rights of older people in Wales.

Older People's Commissioner for Wales
Cambrian Buildings
Mount Stuart Square
Butetown
Cardiff
CF10 5FL

www.olderpeoplewales.com

Children's Commissioner for Wales

Promotes the rights of children and young people in Wales.

Children's Commissioner for Wales
Oystermouth House
Phoenix Way
Llansamlet
Swansea
SA7 9FS

www.childcomwales.org.uk

Estyn

The office of Her Majesty's Chief Inspector of Education and Training in Wales. Inspects quality and standards in education and training providers in Wales.

Estyn
Anchor Court
Keen Road
Cardiff
CF24 5JW

www.estyn.gov.uk

Welsh Language Commissioner

Promotes and facilitates the use of the Welsh language and enforces Welsh language standards.

Welsh Language Commissioner
Market Chambers
5-7 St Mary Street
Cardiff
CF10 1AT

www.welshlanguagecommissioner.wales

Future Generations Commissioner

Promote sustainable development and encourage public bodies to take greater account of the long-term impact of their decisions.

Office of the Future Generations Commissioner
Market Chambers
5-7 Mary Street
Cardiff
CF10 1AT

www.futuregenerations.wales

Planning and Environment Decisions Wales

Manages casework relating to the development and use of land in the public interest.

Planning and Environment Decisions Wales
Crown Buildings
Cathays Park
Cardiff
CF10 3NQ

www.gov.wales/planning-and-environment-decisions-wales



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1 Capital Quarter
Tyndall Street
Cardiff CF10 4BZ

Tel: 029 2032 0500
Textphone: 029 2032 0660
E-mail: info@audit.wales
Website: www.audit.wales

We welcome correspondence and telephone calls in Welsh and English.

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.