

Further to my email of 17 June 2015, I am now in a position to respond to your request for information of 13 June 2015, which was:

1. **The allowances claimed by each member for attendance at any meeting, show and are checked/ certified that that member attended the meeting in full/ on time and was in attendance for the whole of that meeting.**
2. **Likewise for the time the member was in attendance/ present at County Hall or the venue for any meeting, he/she was at the venue for the length of time required by law/ statute to claim subsistence allowance for the duration.**  
**The register of attendance is checked and audited to prove both 1 AND 2 above prove the claim for attendance/ subsistence valid.**
3. **In relation to travelling expenses, each members claim has been countersigned as valid/ correct by the relevant Officer, and the business miles claimed are the shortest route to the venue/ meeting. Confirmation that speedo readings are used in the claim, and these are also checked.**
4. **PS In my time as a former Officer this was carried out to ensure valid claims were being made. In my view members, as Council Tax payers representatives should be treated/ checked in the same way.**
5. **The Audit Office for Wales has I am informed by the PA when checking PCC members expenses, systems in place to cover the above, can you please confirm this is the case, and is not just a random check on all the items I have asked for on members expenses. A breakdown of each members audited claim for the year 2013/4 is required and I am willing to answer any queries you may have in relation to the above.**

Neither the Auditor General for Wales, nor the appointed auditor of Powys County Council for the 2013-14 financial year hold information that meets the description of your request.

It may be helpful if I explain the role of both the Auditor General and the appointed auditor, in particular in respect of the 2013-14 financial year. For the 2013-14 financial year the Auditor General appointed the auditor of the accounts of Powys County Council. Due to the commencement of the Public Audit (Wales) Act 2013, and following the expiry of transitional provisions contained within that Act, the financial auditor for the 2014-15 financial year is now the Auditor General himself (he no longer appoints auditors to audit the accounts of local government bodies). The financial audit of the accounts would not, as a matter of course, include scrutiny of individual members' allowances or expenses claims; that is not the auditor's role. The auditor will carry out sample testing of transactions so that he may form an opinion on the accounts. Even if the appointed auditor **had** tested transactions that included members' expenses claims or allowances in 2013-14, then as my email to you of 17 June 2015 set out, he is not covered by the Freedom of Information Act, so there would be no right of access to such information. In addition, the appointed auditor would not disclose such information on a discretionary basis because of audit confidentiality requirements.

The 2013-14 audit is closed and we would not examine historical issues, but if there is an ongoing concern then, depending on the nature of that concern, we may take that into account with regard to our future audit work. If you do have a particular concern, then you may wish to read our guidance for correspondents leaflet

[http://www.audit.wales/sites/default/files/download\\_documents/correspondents\\_leaflet\\_english.pdf](http://www.audit.wales/sites/default/files/download_documents/correspondents_leaflet_english.pdf)

If you have any queries, or questions about my handling of your request, please do not hesitate to contact me.

Yours sincerely

Ian Phillips