



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Archwilydd Cyffredinol Cymru
Auditor General for Wales

Writing to the Auditor General for Wales or the Wales Audit Office: A guide for correspondents

What we do

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

- the Welsh Government;
- local authorities; and
- NHS Local Health Boards and Trusts.

The Auditor General also does value for money audits of Welsh public bodies' use of resources – their funds and assets. For some types of local government body, he does performance improvement assessments.

The Auditor General's work helps the general public and elected representatives to hold public bodies to account.

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

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

But it is important to note that, 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 other bodies (such as the Ombudsman or an Inspectorate), we will explain this and refer correspondents to them.

Work on correspondence costs time and money, and we have to make sure that any work we carry out following receipt of 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.

We will acknowledge receipt of correspondence we receive, and will endeavour to inform correspondents quickly if the issues that they raise are outside our remit. Work on correspondence takes time, and if a full response is likely to take longer than 30 working days, then we will provide an estimate of how long we might need. Depending on the nature of the concerns raised and our findings, we reserve the right to report publicly.

- 1 This leaflet provides some guidance to help people understand the work we can do on correspondence and how writing to us can help our core 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 core work and what we can do in response

- 2 Depending on the issues raised, correspondence can help inform our work by identifying issues that may call for further examination—for example, as part of an audit. While we aim to provide you with a thorough response, 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 answers to individual queries. The key factor in determining whether we examine an issue has therefore to be the relevance of the issue to the Auditor General’s or the Wales Audit Office’s functions.
- 3 If the issues raised are not substantially relevant to the Auditor General’s or Wales Audit Office’s functions we will let you know, and we may suggest other bodies that may be appropriate to contact. In such cases we will not take any further action to examine the issues.

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

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

The Auditor General's legal powers and duties are not unlimited. The Auditor General audits the following types of body:

- The Welsh Government
- The National Assembly for Wales Commission
- Welsh Government sponsored bodies (these include, for example, the Higher Education Funding Council for Wales, Natural Resources Wales and Sport Wales)
- County Councils and County Borough Councils
- National Park Authorities
- Police & Crime Commissioners and Chief Constables
- Fire Authorities
- NHS Local Health Boards
- 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. Although the Auditor General is the auditor of the Higher Education Funding Council for Wales, the General Teaching Council for Wales and Estyn, he 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, it is unlikely that we can examine the issues.

Our work 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. If the issues you are concerned about do not substantially relate to the use of public money, then they are unlikely to be issues that we can examine. For example, we cannot examine planning decisions as such, 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, beyond establishing those facts.

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 but we could pass the matter on to the body concerned. 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.



Are the issues a matter of poor service?

Poor service can be an indication of poor use of public money, and we will take account of evidence provided of poor service, such as in our work to assess improvement arrangements at Welsh county and county borough councils, National Park Authorities in Wales and Welsh fire and rescue authorities. 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.

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

The Auditor General (and where applicable an auditor appointed by 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* on our website.

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.

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. Related to that, they should also 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

5 Some features of helpful correspondence are as follows:

- the correspondence is brief and to the point;
- the correspondence is limited to matters relevant to audit work (see example list at paragraph 4 above);
- the correspondence provides relevant details that are available, such as the dates and locations of events that cause concern; and
- the correspondence includes copies of relevant documents, or relevant extracts, particularly if there is some explanation of their significance.

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 to make reports timely. Also, the cost of dealing with correspondence either eventually falls on the taxpayer or is at the expense of other services.

Timescales for replies

- 6 We will acknowledge correspondence we receive within five working days. It is generally not possible to give a precise timescale for providing a final reply that comments on the issues because the extent of the work required will depend on the matters raised. Correspondence work has to be resourced in proportion to its relevance to our work, and some serious or complex matters may require extensive investigation. If we are not able to provide a final reply within 30 working days, we will give an estimate of the timescale for providing such a reply.

The legal basis for correspondence work

- 7 With one particular exception (see paragraphs 16 and 17), 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.
- 8 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.
- 9 **You should also note that 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 the Data Protection Act 1998

- 10 In dealing with correspondence, we often have to raise the issues that it concerns 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. For other correspondence we receive, we will aim to preserve your anonymity wherever possible. If disclosure of your personal information is necessary in order to provide a reply that comments on the issues, we will try to let you know beforehand. Nevertheless, you should be aware that our raising of issues with audited bodies in order to respond to your correspondence may result in the disclosure of your identity—this will often depend on other information that may be in the possession of those third parties, for example if you have previously raised the same issue with the audited body or a third party. Also, **you should be aware 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 the public interest) without your consent. Such processing would not be a breach of the Data Protection Act.**

Investigation of criminality

- 11 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.

- 12 The Auditor General has a specific duty under the Money Laundering Regulations 2007 to report to the National Crime Agency any knowledge or suspicion of dealings in the proceeds of crime (e.g. where audit work suggests that someone is using money obtained by fraud). When undertaking audit work, in the event that we uncover evidence of suspected criminality, we do report this to the relevant law enforcement agencies. For obvious reasons we never make any public comment on this.

Whistleblowing disclosures

- 13 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

- 14 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

- 15 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

- 16 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 a person wants to complain about a policy decision taken by a public body they should **raise it with that organisation**. However, we will consider whether correspondence that complains about organisations audited by the Auditor General raises any concerns that may inform our audit work. If it does, we will use it to inform our work and, where appropriate, will try to provide a helpful response.

Specific rights in relation to the audit of local government bodies

- 17 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.
- 18 For further information about the rights to inspect, question and object to local government bodies' accounts please see the ***Councils' Accounts: Your Rights* leaflet on our website**.

Unacceptable behaviour by complainants, correspondents and others making contact with the Wales Audit Office

- 19 Correspondents 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 in respect of impairment (disability)

20 We encourage people with impairment (disability) 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

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:

24 Cathedral Road
Cardiff
CF11 9LJ

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 impairment (disability).

This document is also available in Welsh.

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.

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:

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

Independent Police Complaints Commission

Oversees the police complaints system in England and Wales.

Independent Police Complaints Commission
PO Box 473
Sale
M33 0BW

www.ipcc.gov.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 and Social Services 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

cssiw.org.uk

Information Commissioner's Office

For concerns about an organisation's information rights practices.

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF

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.comisiynyddygybraeg.org