**Consultation questions**

We should be interested in your views on the proposed updating of the Code. To help facilitate consultation, it may be helpful to consider the following questions:

1. Do you agree with the overall increased emphasis on proportionality in relation to audit work?

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1. Do you agree with the new explicit requirement for auditors to apply professional scepticism in their work?

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1. Do you agree with the strengthened provisions for independence?

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1. Do you agree with the particular emphasis on proportionality and efficiency in relation to dealing with correspondence from the public and the related functions of giving electors the opportunity to ask questions and considering objections?

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1. Do you have any comments on any of the other proposed changes to the Code?

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1. Do you have any comments on whether any of the proposed changes to the Code could affect people sharing protected characteristics or wish to highlight any other potential equality impacts?

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1. Do you have any comments on whether any of the proposed changes to the Code could affect opportunities for people to use the Welsh language or affect treating the Welsh language no less favourably than the English language?

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1. How do you think the Code could be revised so that it would have no or fewer adverse effects and more positive effects on opportunities for people to use the Welsh language or on treating the Welsh language no less favourably than the English language?

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**Confidentiality and data protection**

Information provided in response to this consultation may be published or disclosed in accordance with access to information legislation (chiefly the Freedom of Information Act 2000, but also data protection legislation, including the General Data Protection Regulation, and the Environmental Information Regulations 2004).

If you want any information you provide to be treated as confidential, you should tell us why you regard the information you have provided as confidential. If we receive a request for disclosure of information we will take full account of your explanation, but we cannot give any assurance that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding on the Auditor General or Wales Audit Office.

Personal data will be processed in accordance with data protection legislation. Where such data falls within the scope of a request for information from another person, the provisions of data protection legislation and the Freedom of Information Act will need to be considered in the particular circumstances. While no situation can be prejudged, this is likely to mean that information concerning senior officials and public figures is likely to be disclosed while the names and addresses of ordinary members of the public are likely to be withheld.

**Your details**

**Name and job title (where applicable)**

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**Name of your organisation (where applicable)**

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**Contact details (email / postal address)**

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**Thank you for taking the time to respond.**

Your views will be taken into consideration as we develop the Auditor General’s work programme, details of which will be set out in our future interim and annual reports, our annual plans and our regular updates for the public bodies we audit.