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Ms Jocelyn Davies AM
Chair, Finance Committee
National Assembly for Wales
Cardiff Bay
CF99 1NA

Date: 23 February 2015
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Dear Jocelyn

AGW AND WAO BUSINESS PLAN 2015-2018 INCORPORATING ANNUAL PLAN 2015-2016

Under section 25 of the Public Audit (Wales) Act 2013, before the beginning of each financial year, the Auditor General for Wales and the Wales Audit Office must jointly prepare an annual plan for that year. In particular, the annual plan must set out our respective work programmes and priorities, alongside the resources available and how those resources are to be used.

However, as we have indicated at several points over the past 12 months, we feel it would be far more beneficial for us and the Finance Committee to incorporate the annual plan, which provides detail on programmes of work for the forthcoming year, within our broader rolling three-year Business Plan which we are using to drive our business, and which outlines how we propose to prioritise and strengthen our programmes of work in the medium term.

We intend to update and then lay the Business Plan before the Assembly on an annual basis and this will allow us to better communicate our longer term view of how the effectiveness of public sector audit in Wales can be enhanced.

We can confirm that each requirement of section 25 of the Public Audit (Wales) Act 2013 in terms of the content of the annual plan has been incorporated within our broader three-year Business Plan for the period 2015-2018, which is currently in the final stages of development.

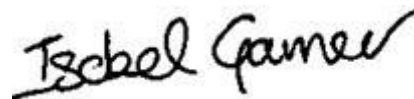
When devising the Plan, we have paid particular attention to considering what sort of audit office Wales needs now and in the future, how best we can work together with other external review bodies and our key stakeholders, and how we can effectively assess whether we are getting it right.

We look forward to presenting our Plan to you and your colleagues on the Finance Committee for your consideration.

Yours sincerely



HUW VAUGHAN THOMAS
AUDITOR GENERAL FOR WALES



ISOBEL GARNER
CHAIR, WALES AUDIT OFFICE