

Audit of Accounts Report – Citizen Voice Body for Health and Social Care Wales (Llais)

Audit year: 2024-25

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Introduction



Adrian Crompton

Auditor General for
Wales

I am pleased to share my Audit of Accounts Report. The Report summarises the main findings from my audit of your 2024-25 Annual Report and Accounts. My team have already discussed these findings with the Board Secretary and Director of Finance.

My team have substantially completed the audit work as set out in my Audit Plan dated May 2025. The remaining tasks involve:

- final internal review processes; and
- updating our subsequent events review given the time between the Audit and Risk Assurance Meeting to consider the final version of the Annual Report and Accounts

and subsequent approval by the Board.

Since my Audit Plan, I have updated materiality to reflect the 2024-25 accounts. I have also identified one new audit risk which needs to be brought to your attention. This along with my response to previously identified audit risks is set out in **Appendix 1**.

I am required to provide an opinion on whether the accounts have been properly prepared, give a true and fair view, in all material aspects, and whether income and expenditure have been applied to the purposes intended. My proposed audit opinion and basis for it is outlined in **Appendix 3**.

It is the responsibility of the those charged with governance, i.e. the Board to address any matters raised in my report and provide me with a Letter of Representation.

I would like to extend my gratitude to the officers and staff of Llais for their cooperation throughout the audit process which has been invaluable in completing this audit effectively.

Your audit at a glance



We intend to issue an **unqualified opinion** on the accounts.

See [Appendix 4](#)



There are no **significant matters** to report. However, we have raised one **other issue** that we need to bring to your attention.

See [Audit findings](#)



There are no **uncorrected non-trivial misstatements** in the accounts which we wish to draw to your attention.

See [Audit findings](#)



We have raised **two recommendations** as a result of our work.

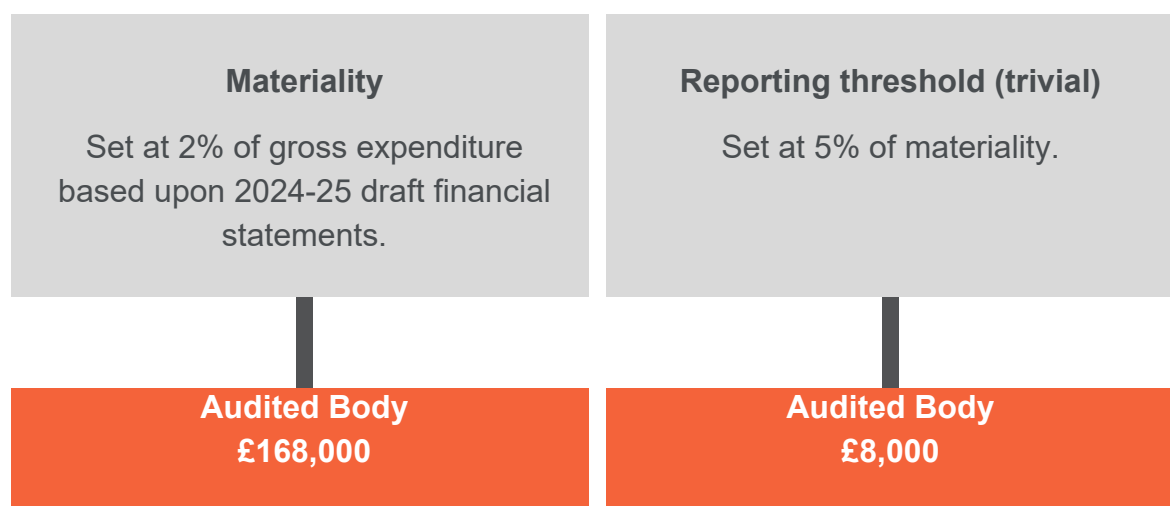
See [Appendix 5](#)



We are aiming to certify your accounts on **5 November 2025**, which is ahead of the deadline of **14 November 2025**.

Materiality

I use professional judgement to set a materiality threshold to identify and correct misstatements that could affect users' decisions, considering both financial errors and disclosure requirements according to the applicable accounting framework and laws. My team updates materiality throughout the audit and I include in this report matters that exceed my reporting threshold, as set out below:



There are some areas of the accounts that may be of more importance to the user of the accounts. We confirm lower materiality levels for these:



Audit Findings

Misstatements

A misstatement arises where information in the accounts is not in accordance with accounting standards.

Uncorrected misstatements

There are no uncorrected misstatements above our trivial level of £8,000.

Corrected misstatements

During our audit, we identified misstatements that have been corrected by management, but which we consider should be drawn to your attention.

These are set out in **Appendix 2**

We also recommended amendments and deletions to disclosures within the accounts to ensure completeness, clarity, and consistency throughout and to comply with best practice as set out in the FreM. We have not identified these separately within **Appendix 2**.

Other significant issues

International Standard on Auditing 260 requires us to communicate with those charged with governance. We must tell you significant findings from the audit and other matters if they are significant to your oversight of Llais's financial reporting process.

There were no such issues identified during the audit.

Other issues

There is one other issue which is not deemed to be a significant issue, as reported above, but we need to bring to your attention.

Audit evidence

In the current year there has been a marked improvement in the quality and availability of working papers provided with most key documents available at the agreed dates put in place with the finance team.

To help strengthen this process further and control costs, there is scope to ensure that in all instances we can clearly follow the trail from the financial statements to the supporting working papers and then to the underlying evidence. This evidence also needs to be provided in a format to enable easy selection of samples for testing.

We were pleased that in all cases where this was identified the finance team worked to find a solution. Doing these quality checks internally for the next cycle will reduce the time needed for the audit team to review.

The additional time and effort involved in resolving the above created inefficiencies and additional costs for us to complete the required work.

We have made a detailed recommendation at **Appendix 5** for management to address in 2025-26.

Proposed audit opinion

Audit opinion

We intend to issue an unqualified audit opinion on this year's accounts once you have provided us with a Letter of Representation (see below).

Our proposed audit report is set out in **Appendix 3**.

Letter of representation

A Letter of Representation is a formal letter in which you confirm to us the accuracy and completeness of information provided to us during the audit. Some of this information is required by auditing standards; other information may relate specifically to your audit.

The letter we are requesting you to sign is included in **Appendix 4** the contents of which are in line with our standard request for representations.

Recommendations

We have made two recommendations during the audit, which are set out in **Appendix 5** along with management's responses to them.

We will monitor progress against the recommendations during next year's audit.

Audit team and ethical compliance

The main members of my team who carried out the audit work, together with their contact details, are summarised in **Exhibit 1**.

Exhibit 1: my local audit team

Engagement Lead

Helen Goddard

helen.goddard@audit.wales

Audit Manager

David Williams

david.williams@audit.wales

Audit Lead

Anne-Marie Royal

anne-marie.royal@audit.wales

Compliance with ethical standards

We confirm that:

- we have complied with the ethical standards we are required to follow in carrying out our work;
- we have remained independent of yourselves;
- our objectivity has not been comprised; and
- we have no relationships that could undermine our independence or objectivity.

Appendix 1 – Audit risks and outcomes

Since the issue of my Audit Plan in May, my team identified an additional risk of material misstatement that should be brought to your attention as listed below.

Exhibit 2: audit risks identified following issue of my Audit Plan

Audit risk	Work done	Outcome
In 2023-24 our sample testing identified an accrual which related to the provision of a service in 2024-25 and should not have been classed as 2023-24 expenditure. There is a risk that similar errors exist within 2024-25 expenditure.	The audit team: • Substantively tested a sample of accruals with specific focus on expenditure cut-off.	My audit work did not identify any issues/errors.

My Audit Plan set out the risks of material misstatement for the audit of Llais's accounts. **Exhibit 3** lists these audit risks and sets out how they were addressed as part of the audit.

Exhibit 3: audit risks reported previously, work done and outcome

Audit risk	Work done	Outcome
Risk of management override The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.32-33].	The audit team: • tested the appropriateness of journal entries and other adjustments made in preparing the financial statements; • reviewed accounting estimates for bias; and • evaluated the rationale for any significant transactions outside the normal course of business.	My audit work did not identify any instances of management override of controls.
Remuneration and staff report disclosures Remuneration paid to senior officers and board members continues to be of high interest and is material by nature. Therefore, there is a risk that even low value errors in the disclosure could result in a material misstatement.	The audit team: • understood the movements in the senior management team during 2024-25; • ensured that remuneration disclosed is consistent with supporting evidence • ensured that the amounts paid is consistent with supporting evidence • ensured that disclosures are complete based on the teams knowledge and are prepared in accordance with requirements.	My audit work did not identify any misstatements in remuneration and staff report disclosures.

Provisions for dilapidations

The financial statements contain a dilapidation provision which recognises the requirements set out within each of the 12 building leases to restore the premises to their original state upon termination of the individual lease agreements. These calculations are underpinned by an approximate 'cost per square foot' which is obtained from an independent source. Provisions or estimates requiring significant judgements, carry a higher inherent risk of misstatement.

The audit team:

- assessed the accuracy and completeness of the estimate and reviewed the reasonableness of the methodology applied in determining the financial value; and
- considered whether the provisions comply with the accounting and disclosure requirements of IAS 37 – Provisions, Contingent Liabilities and the Contingent Assets and the Financial Reporting Manual (FreM).

My audit work did not identify any misstatements in provisions for dilapidations

Accounting for and disclosure of right of use assets

IFRS 16 – Leases, requires that contracts are assessed to confirm that they convey the right to use the asset. The values involved are material. There is a risk of incorrect accounting for and disclosure of right of use assets within the accounts.

The audit team:

- substantively tested a sample of right of use assets to supporting documentation to confirm that the right and obligations of the assets are appropriately recognised;
- reperformed the calculations used to determine the present value of the individual lease liabilities and agreed the discount rate applied to supporting evidence; and
- confirmed that the disclosure note has been prepared in line with the requirements of IFRS 16 and the FreM.

My audit work did not identify any misstatements in the accounting and disclosure of right of use assets.

Related Party Disclosures

The financial statements must disclose any related party relationships along with the transactions and balances between the body and the other body/party. The body has many relationships that could be considered a related party. Many are well known for example, the Welsh Government as funder. However, where related party relationships arise via individual officer or member relationships, there is likely to be less transparency regarding these relationships. These transactions are of high interest and are material by their nature. There is a risk of material misstatement due to incomplete or inaccurate disclosures, even where these are of relatively low value.

The audit team:

- reviewed managements processes for identifying related party relationships and associated transactions and balances;
- undertook procedures to confirm the completeness of related party relationships; and
- ensured disclosures are complete, accurate, consistent with evidence and in accordance with accounting requirements.

My audit work did not identify any misstatements in the related party disclosures, but we have made a recommendation for improvement at **Appendix 5**.

Appendix 2 – Summary of corrections made

During our audit, we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention.

Value of correction	Accounts area	Explanation
£8,000 (Disclosure only – no impact on the primary statements and reported net expenditure for the year)	Note 5 Other commitments under leases The value attributed to obligations under leases was originally disclosed as £18,000. This was amended to the correct figure of £26,000.	To ensure the accuracy and completeness of Note 5 and compliance with the FReM.
£622,000 (Disclosure only – no impact on the primary statements and reported net expenditure for the year)	Note 7 Intangible Assets The total net book value at 31 March 2024 was originally disclosed as £0. This was amended to the correct figure of £622,000.	To ensure the accuracy and disclosure of Note 7 and compliance with the FreM.
Narrative (Disclosure only – no impact on the primary statements and reported net expenditure for the year)	A number of narrative, presentational and below trivial amendments were made to the Annual Report and Accounts	To ensure the accuracy and clarity of disclosures for the reader of the Annual Report and Accounts and compliance with the FreM.

Appendix 3 – Proposed audit report

The Certificate and report of the Auditor General for Wales to the Senedd

Opinion on financial statements

I certify that I have audited the financial statements of Citizen Voice Body for Health and Social Care Wales (known as Llais) for the year ended 31 March 2025 under the Health and Social Care (Quality and Engagement) (Wales) Act 2020.

The financial statements comprise the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Taxpayer's and related notes, including the significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual.

In my opinion, in all material respects, the financial statements:

- give a true and fair view of the state of Llais's affairs as at 31 March 2025 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual.
- have been properly prepared in accordance with Welsh Ministers' directions issued under the Health and Social Care (Quality and Engagement) (Wales) Act 2020.

Opinion on regularity

In my opinion, in all material respects, the income and expenditure recorded in the financial statements have been applied to the purposes intended by the Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of financial statements and regularity of public sector bodies in the United Kingdom'. My responsibilities under those standards are further described

in the auditor's responsibilities for the audit of the financial statements section of my certificate.

My staff and I are independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for Llais is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

Other information

The other information comprises the information included in the annual report other than the financial statements and parts of the remuneration report that are audited and my auditor's report thereon. The Accounting Officer is responsible for the other information in the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, the part of the Remuneration Report to be audited has been properly prepared in accordance with Welsh Ministers' directions made under the Health and Social Care (Quality and Engagement) (Wales) Act 2020.

In my opinion, based on the work undertaken in the course of my audit:

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Welsh Ministers' directions made under the Health and Social Care (Quality and Engagement) (Wales) Act 2020; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the body and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- I have not received all of the information and explanations I require for my audit.
- proper accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records and returns;
- information specified by Welsh Ministers regarding remuneration and other transactions is not disclosed;
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual are not made or parts of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for:

- maintaining proper accounting records;
- the preparation of the financial statements and Annual Report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the Annual Report and financial statements as a whole are fair, balanced and understandable;
- ensuring the regularity of financial transactions;
- internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- assessing Llais's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by Llais will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Health and Social Care (Quality and Engagement) (Wales) Act 2020.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- Enquiring of management, Llais's head of internal audit and those charged with governance, including obtaining and reviewing supporting

documentation relating to Llais's policies and procedures concerned with:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;
 - Obtaining an understanding of Llais's framework of authority as well as other legal and regulatory frameworks that Llais operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Llais; and
 - Obtaining an understanding of related party relationships.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and the Audit and Risk Assurance Committee about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Board;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Llais's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's

website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Other auditor's responsibilities

I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report

I have no observations to make on these financial statements.

Adrian Crompton
Auditor General for Wales
5 November 2025

1 Capital Quarter
Tyndall Street
Cardiff

Appendix 4 – Letter of representation

Auditor General for Wales
Audit Wales
1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

5 November 2025

Representations regarding the 2024-25 financial statements

This letter is provided in connection with your audit of the financial statements (including that part of the Remuneration Report that is subject to audit) of the Citizen Voice Body for Health and Social Care, Wales (known as Llais) for the year ended 31 March 2025 for the purpose of expressing an opinion on their truth and fairness, their proper preparation and the regularity of income and expenditure.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

Management representations

Responsibilities

As Chief Executive and Accounting Officer I have fulfilled my responsibility for:

- preparing the financial statements in accordance with legislative requirements and the Treasury's Financial Reporting Manual.

In preparing the financial statements, I am required to:

- observe the accounts directions issued by Welsh Ministers, including the relevant accounting and disclosure requirements and apply appropriate accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed and disclosed and explain any material departures from them; and

- prepare them on a going concern basis on the presumption that the services of Llais will continue in operation;
- ensuring the regularity of any expenditure and other transactions incurred; and
- the design, implementation and maintenance of internal control to prevent and detect error.

Information provided

We have provided you with:

- full access to:
 - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
 - additional information that you have requested from us for the purpose of the audit;
 - unrestricted access to staff from whom you determined it necessary to obtain audit evidence;
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects Llais and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others; our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements;
- the identity of all related parties and all the related party relationships and transactions of which we are aware; and
- our knowledge of all possible and actual instances of irregular transactions.

Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions.

Representations by the Board

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by the Board on 5 November 2025.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Alyson Thomas
Chief Executive

Date: 5 November 2025

Signed by:

Medwin Hughes
Chair of Llais Board

Date: 5 November 2025

Appendix 5 – Recommendations

We set out below recommendations from our audit along with your management's response to them.

1. Further improvements are required to the evidence provided for audit in support of the information contained within the Annual Report and Accounts

We appreciate the hard work officers have undertaken to implement our prior recommendations from 2022-23 and 2023-24 as Llais continues to refine internal procedures.

In the current year there has been a marked improvement in the quality and availability of working papers but there is scope to ensure that in all instances we can clearly follow the trail from the financial statements to the supporting working papers and then to the underlying evidence. This evidence also needs to be provided in a format to enable easy selection of samples for testing. All relevant working papers and supporting evidence should be available and provided at the start of the audit.

Doing these quality checks internally for the next cycle will reduce the time needed for the audit team to review.

In addition, we received several iterations of the Annual Report during the audit. The Annual Report and Accounts should be provided together at the start of the audit.

Priority:

High

Accepted in full by management:

Yes

Management response:

The finance team acknowledges that there is work to be undertaken to further improve the working papers for the next audit cycle.

Llais' financial systems and processes have been reviewed and improved since the start of 2025/26. Consequently, the evidence provided to auditors in future audit cycles will be of a higher standard.

Constructive feedback was provided during the 2024/25 audit by the external audit team, which will be incorporated into the planning of the 2025/26 audit.

Implementation date:

April 2025 - changes to financial processes have been made since the start of 2025/26.

2. Further improvements are required to the process of collating declarations of interest to support the disclosures in the Annual Report and Accounts

The audit identified that several declarations of interest forms had been completed at various dates in advance of the year end. Ideally these forms should provide coverage over the full 12-month period to coincide with the date of the Annual Report and Accounts i.e. be completed at 31 March each year.

If that is not the case, then additional confirmation should be sought that no further declarations are required for the intervening period.

In addition, declaration of interest forms should be updated at the date of departure for relevant senior staff and board members who leave the organisation part way through the financial year.

We were pleased that in all instances these updates were provided to us during the course of the audit upon request.

Priority:

Medium

Accepted in full by management:

Yes

Management response:

For 2025/2026 financial year members and senior staff will be asked to date their confirmation declaration as at the 31 March only.

Also, arrangements are in place for any declarations to be confirmed on the date that a Board member or senior staff member leaves the organisation.

Implementation date:

By 31 March 2026

Audit quality

Our commitment to audit quality in Audit Wales is absolute. We believe that audit quality is about getting things right first time.

We use a three lines of assurance model to demonstrate how we achieve this. We have established an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by the Institute of Chartered Accountants in England and Wales and our Chair of the Board, acts as a link to our Board on audit quality. For more information see our [Audit Quality Report 2024](#).



Our People

- Selection of right team
- Use of specialists
- Supervisions and review



Arrangements for achieving audit quality

Selection of right team

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support



Independent assurance

- EQRs
- Themed reviews
- Cold reviews
- Root cause analysis
- Peer review
- Audit Quality Committee
- External monitoring

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Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

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We welcome correspondence and telephone calls in Welsh and English.

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

