

**Shan Morgan**  
Ysgrifennydd Parhaol  
Permanent Secretary



Llywodraeth Cymru  
Welsh Government

14 April 2020

Dear Committee Chairs

### **Welsh Government Consolidated Accounts 2019-20**

Staff from the Welsh Government and WAO have been working closely over the last two weeks to assess the impact of the Covid-19 crisis on the preparation of the 2019-20 annual report and accounts for all those organisations that contribute to the consolidated Welsh Government position. In particular we have spoken at length to colleagues in health and social services to determine the likely impact of this unprecedented outbreak on staff within the health bodies.

As a result we have jointly agreed a revised plan which would move the sign off of the consolidated annual report for the Welsh Government to the week of the 26<sup>th</sup> of October 2020. This represents a delay of 9 weeks when compared with the current plan and allows an additional 4 weeks for health bodies, a further 2 weeks for WAO audit and 3 weeks contingency for further slippage in either health bodies, our Arms Length Bodies or audit. This delay is in line with the timescales agreed by the National Audit Office and HM Treasury with Whitehall departments.

Our teams originally offered a longer extension for the health bodies. However, health officials felt that although some additional time would be helpful, staff still needed to undertake most of the preparatory accounts work prior to the potential peak in Covid-19 cases.



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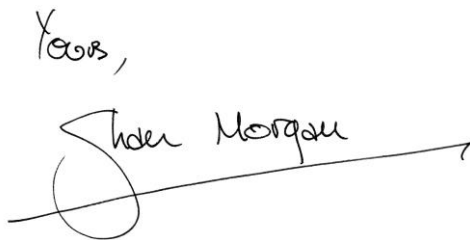
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We believe that the revised timescales represent a realistic assessment of when this year's accounts can be completed. However, there are a number of risks that could impact the revised plan. These include:

- The continued availability of staff throughout the process.
- The extent to which remote working and auditing are possible for each or the organisation involved in the preparation and audit of the consolidated accounts.
- The quality of the draft accounts and working papers made available for audit.
- The availability of Audit and Risk Committees and Boards (even virtually) to approve accounts prior to Accounting Officer sign signature.

Hopefully PAC members will find the proposed revised timetable acceptable. However, we will continue to monitor the situation closely and inform you of any further rescheduling that may become necessary.

Yours,  


**Shan Morgan**  
Ysgrifennydd Parhaol / Permanent  
Secretary  
Llywodraeth Cymru / Welsh Government



**Adrian Crompton**  
Archwilydd Cyffredinol Cymru / Auditor  
General for Wales



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