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Reference: AC407/SD

Date issued: 13 March 2024

Dear Jane

Thank you for your letter dated 23 February, which followed our helpful discussion on 19 January. Thank you too for providing me with copies of additional documentation relating to legal advice provided by your solicitors in August 2022 and the Business Case for Ex Gratia and Severance Payments.

I note your assurance that you thought these, and all other relevant documents had been provided to us previously. However, I have confirmed with my audit team that whilst we were sighted of the legal advice, we were not provided with a copy of the Business Case. This additional information would not have affected my audit opinion on Amgueddfa Cymru's 2021-22 financial statements, or the conclusions which I set out in my subsequent Public Interest Report. Nonetheless, to have been unsighted of such a fundamental document, which you subsequently drew on in correspondence to the PAPAC, is very concerning to me.

I am grateful, therefore, for your confirmation that Amgueddfa Cymru has identified learning from this experience and will be improving the way in which you provide information to my audit team in future. To reinforce that point, it may help to describe the nature and extent of my access powers and expectations. Paragraph 17 of Schedule 8 of the Government of Wales Act 2005 (The Act) provides me, as Auditor General, with a right of access to every document relating to a 'relevant person' that I consider necessary for the discharge of any of my audit functions. In the context of the audit of accounts, the 'relevant person' means the person to whom the accounts relate, i.e. in this case Amgueddfa Cymru. Paragraph 17(3) of the Act also requires any person that the Auditor General thinks has information related to the discharge of

his functions to give the Auditor General any assistance, information and explanation which the Auditor General thinks is necessary. There is no recognition of legal privilege as a restriction on those access provisions. I am copying this letter to the PAPAC and to the Permanent Secretary and appropriate senior staff of the Welsh Government given the importance of understanding of this point for my audit of all public bodies.

I am grateful for the collaborative way in which you and your staff worked with my audit team to complete our audit of the 2022-23 accounts. I am pleased that the audit proceeded so smoothly and that I was able to issue an unqualified audit opinion.

Yours sincerely



ADRIAN CROMPTON
Auditor General for Wales