

## **DMQTWB 11 - Evidence from: Wales Audit Office**

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Senedd Cymru | Welsh Parliament

Pwyllgor Newid Hinsawdd, yr Amgylchedd a Seilwaith | Climate Change, Environment, and Infrastructure Committee

Bil Tomenni Mwyngloddiau a Chwareli Nas Defnyddir (Cymru) | Disused Mine and Quarry Tips (Wales) Bill

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### **1. What are your views on the general principles of the Bill, and is there a need for legislation to deliver the stated policy intention?**

### **2. What are your views on the Bill's provisions (set out according to Parts below), in particular are they workable and will they deliver the stated policy intention?**

- **Part 1 - The Disused Tips Authority for Wales (sections 1 to 5 and Schedule 1)**

- **Part 2 - Assessment, registration and monitoring of disused tips (sections 6 to 32 and Schedule 2)**

- **Part 3 - Dealing with tip instability and threats to tip stability (sections 33 to 54 and Schedule 3)**

- **Part 4 - Supplementary (sections 55 to 70)**

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▪ **Part 5 – General (sections 71 to 88)**

**3. What are the potential barriers to the implementation of the Bill’s provisions and how does the Bill take account of them?**

**4. How appropriate are the powers in the Bill for Welsh Ministers to make subordinate legislation (as set out in Chapter 5 of Part 1 of the Explanatory Memorandum)**

**5. Are any unintended consequences likely to arise from the Bill?**

**6. What are your views on the Welsh Government’s assessment of the financial implications of the Bill as set out in Part 2 of the Explanatory Memorandum?**

We do not have any broader comments to make on the Bill, and we have not assessed the overall rigour of the Welsh Government’s financial assessment. However, having looked at the published Explanatory Memorandum we have already raised two queries with Welsh Government officials. They have indicated that there would be a revised assessment after Stage 2, and we are already in dialogue with them about that.

The two issues we have raised with officials are:

Auditor General for Wales costs

Table 14 includes total costs of £0.1 million relating to the Auditor General for Wales over the period of assessment. These costs are under-estimated. They do

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not take sufficient account of the combined costs of work on sustainable development examinations, per the commentary in paragraph 8.96, and the annual audit of accounts once the new Authority is operational. Something in the region of £0.1 million (rounded) may account for the costs of sustainable development examinations alone.

It is difficult to be precise about the cost of the audit of accounts, and our estimated and actual accounts audit fees across central government bodies reflect various contextual factors. There may also be a premium in the first year of a new body. However, we would expect the cost for the new body to routinely exceed at least £20,000 a year at current prices. Taken together with sustainable development examination costs, this would therefore add significantly to the Welsh Government's current assessment of Auditor General costs.

Recruitment costs: We also noticed that recruitment costs appear to have been under-represented in Table 14. Table 14 allows for £300,000 but, based on paragraph 8.97, this figure relates only to 2026-27. Table 14 does not appear to take account of the suggested £200,000 cost in 2027-28 and a yearly cost thereafter of £13,000.

**7. Are there any other issues that you would like to raise about the Bill and the accompanying Explanatory Memorandum or any related matters?**

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