

Scrutiny of Accounts: The Future Generations Commissioner for Wales 2022-23

March 2024



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Scrutiny of Accounts:

The Future Generations Commissioner for Wales 2022-23

March 2024



About the Committee

The Committee was established on 23 June 2021. Its remit can be found at:
www.senedd.wales/SeneddPAPA

Current Committee membership:



**Committee Chair:
Mark Isherwood MS**
Welsh Conservatives



Natasha Asghar MS
Welsh Conservatives



Mike Hedges MS
Welsh Labour



Rhianon Passmore MS
Welsh Labour



Adam Price MS
Plaid Cymru

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Chair's foreword

Since 2014, the previous Public Accounts Committee, and now the Public Accounts and Public Administration Committee, has undertaken annual scrutiny of the accounts and annual reports of various publicly funded organisations, alongside its annual scrutiny (of the accounts) of the Senedd Commission and Welsh Government.

One of the public bodies we have a keen interest in is the Office of the Future Generations Commissioner for Wales. Our predecessor Committee scrutinised the first accounts prepared by the first Commissioner back in 2017 and in March 2021. It also published a report, 'Delivering for Future Generations: The story so far', which set out the findings from its inquiry, Barriers to the successful Implementation of the Well-Being of Future Generations (Wales) Act 2015.

Since that time, we have also undertaken a review of the Welsh Commissioners, which identified a number of issues we follow up on in this report on the Future Generations Commissioner's Annual Report for 2022-23. With a new Commissioner appointed in March 2023, we considered it important to discuss and understand the new direction of the Commissioner's Office, particularly in these times of financial constraint and uncertainty over future funding.

While our accounts scrutiny work provides us with an opportunity to explore issues of governance and financial management, it is also important to help us to understand the performance objectives and future aspirations of publicly funded organisations. This enable us to assess the efficiency and effectiveness of how these bodies use public money.

Overall, we consider the Office of the Future Generations Commissioner to be a well run organisation with ambitions to be innovative. However, there remain a number of areas where openness and transparency could be improved and we have made recommendations to this effect.

We also welcome some of the initiatives and plans the Commissioner's Office has in place to increase diversity in its workforce and take forward innovative working practices. These will need to be closely monitored to see if they are producing the desired outcomes.

A handwritten signature in black ink, appearing to read 'Mark Isherwood', with a long horizontal stroke extending to the right.

Mark Isherwood MS,

Chair of the Public Accounts and Public Administration Committee

Recommendations

Recommendation 1. We recommend that the Commissioner considers publishing information about the meetings of his Advisory Panel.....Page 13

Recommendation 2. We recommend that the Future Generations Commissioner provides the Committee with an update on the development of his office’s KPIs, including numeric and financial targets, once these have been set. Page 16

Recommendation 3. We recommend the Welsh Government push the UK Government for a clearer timetable for providing information each year to inform the budget preparation process. We ask that the Welsh Government provide us with details of how it is liaising with the UK Government to get greater clarity and certainty on funding. Page 18

Recommendation 4. We recommend that the Future Generations Commissioner provide us with further information regarding the reorganisation of his staffing structure, the related costs, an overview of the processes to agree these changes and assurances he has sufficient staff going forward..... Page 26

Recommendation 5. We recommend that the Future Generations Commissioner provides us with details of any changes made to the roles and responsibilities of the newly appointed Head of Finance and the decision to change the job title from Director of Finance. We ask the Commissioner to provide assurance the new role complies with the requirements set out in Managing Welsh Public Money. Page 26

Recommendation 6. We recommend the Future Generations Commissioner advises whether he will be able to continue to provide us with reassurances regarding the support provided by the public bodies team to the public bodies that fall under the Act, for which his office used its reserves to fund in 2022-23.Page 27

Recommendation 7. We recommend that the Commissioner provide the Committee with a written update in six months’ time on the work being undertaken by his office to develop a model for charging for services to generate additional resources.....Page 27

Recommendation 8. We recommend that the Commissioner updates the Committee in a years’ time on the delivery of his office’s Leadership Academy and Welsh Government International Programme.....Page 27

Recommendation 9. We recommend that the Commissioner share with the Committee the outcomes of the review being undertaken of the shorter working week initiative being implemented within his office. The Committee would also like to see clearer evidence of how this initiative is leading to increased productivity and staff well-being.....Page 27

Recommendation 10. We recommend that the Commissioner provides the Committee with an update, in a year’s time, on the work and progress being made to attract and recruit disabled people in the workforce at the Commissioner’s Office..... Page 28

Recommendation 11. We recommend that the Future Generations Commissioner provide us with an update, at the end of the 2023-24 financial year, about the work of Internal Audit, including the number of reports issued.Page 32

Recommendation 12. We recommend the Commissioner includes information about the risks faced by his office in his Annual Report, as required by the Financial Reporting Manual.Page 32

Recommendation 13. The Committee recommends that the Commissioner provides an update about whether he has, as he suggested he may wish to do, reviewed the resources requested for 2024-25 following the publication of his new strategy and the long-term vision for his office, ‘Cymru Can’. This should include an assessment of the consequences of the funding allocated by the Welsh Government in its Draft Budget for 2024-25 falling short of the resources requested by the Commissioner in his Statutory Estimate. Page 35

1. Background

- 1.** The office of Future Generations Commissioner Do yofor Wales ('the Commissioner') was established under Part 3 of the Well-being of Future Generations Act 2015 ("the Act"), with responsibility for promoting the sustainable development principle among the public bodies, subject to the requirements of the Act.
- 2.** Our predecessor Committee, the Public Accounts Committee (PAC) had a keen interest in the work of the Commissioner and, in October 2017, scrutinised the first accounts prepared by the first Commissioner. These covered the 14 month period from the date the office was established, 1 February 2016, to 31 March 2017.
- 3.** The PAC made five recommendations in its Report, 'Scrutiny of Accounts 2016-17'¹, relating specifically to the Commissioner (Recommendations 5 to 9). In March 2018, the first Commissioner responded to the PAC Report.
- 4.** In March 2021, the PAC published its report, 'Delivering for Future Generations: The story so far', which set out the findings from its inquiry, Barriers to the successful Implementation of the Well-Being of Future Generations (Wales) Act 2015.
- 5.** The inquiry emanated from the Auditor General for Wales' (Auditor General) duty, under the Well-being of Future Generations (Wales) Act 2015, to examine and report on the extent to which relevant public bodies have acted in accordance with the "sustainable development principle" when setting and taking steps to meet "well-being objectives".
- 6.** The Auditor General published his first statutory report on the Well-being of Future Generations (Wales) Act 2015 in May 2020, available 12 months prior to the Senedd elections, as required. A similar report will need to be published before the end of the next Senedd term.
- 7.** The Future Generations Commissioner also has a similar requirement and her first Report was also published in May 2020.
- 8.** The Chair's Forum met in March 2020 and agreed the Public Accounts Committee would lead on examining these Reports.

¹ Report of the Public Accounts Committee. Scrutiny of Accounts 2016-17. February 2018

9. The Equality and Social Justice (ESJ) Committee undertook annual scrutiny of the first Commissioner. In its report, published in April 2022, it recommended:

"the Public Accounts and Public Administration Committee carry out a review of the resourcing arrangements of Wales' Commissioners. This review could include consideration of whether any economies of scale can be achieved by the sharing of some backroom functions and staff".

10. We published our report, 'Review of the Welsh Commissioners', in July 2023. This made 16 recommendations to the Welsh Government. In August, the Welsh Government responded to the Report². The Commissioner also wrote to the Committee after it published its Report.

11. In November 2022, the ESJ Committee published its report following its pre-appointment hearing with the prospective candidate for the role of Commissioner, Derek Walker.

12. This Committee had also identified issues relating to procurement practices within the Commissioner's Office and these are referred to in more detail later in this report. On 26 January 2023, this Committee noted, in private, the Chair had received concerns from a member of the public regarding the procurement of work commissioned by the first Commissioner.

13. The Committee agreed to consider these issues with the new Commissioner, following their appointment and as part of its scrutiny of the Commissioner's Annual Report. Our work took into account our predecessor Committee's findings and ESJ Committee's recommendations, alongside matters raised relating to the Commissioner's Annual Report for 2022-23.

² Letter from Welsh Government to Public Accounts and Public Administration Committee, 29 August 2023

2. New Commissioner

14. Derek Walker took up post on 1 March 2023 following the Welsh Government's announcement³ of his appointment in December 2022. He succeeded Sophie Howe, who was the first Commissioner and held the post for a fixed term of seven years, as set out in paragraph 3 of Schedule 2 of the Act⁴, from 1 February 2016 to 31 January 2023.

15. We noted this was the first annual report signed off by the new Commissioner and at a time when he had only been in post for the last month of the period to which it related. We therefore asked what specific assurances the Commissioner sought seek prior to approving it.

16. The Commissioner explained he looked at what work had been delivered and to what quality. He referred to a number of key performance indicators and measures of success that enabled him to 'get a sense of where we've delivered against those KPIs'.⁵ He also explain that he sought assurances from the Audit and Risk Assurance Committee (ARAC) and Auditor General on various aspects of the office's work.

17. The Committee explored the Commissioner's reflections on his first months in office and his views on how the office is organised and run.

18. We were told that the office is in a "good place" but the Commissioner explained his appointment was a good opportunity to bring a fresh perspective to how the organisation is run⁶. He set out a number of ways in which improvements were being made to the organisation, including strengthening procurement processes and improving cyber security.

19. He added a new set of values had been put in place, including one to increase transparency, which in practice includes publishing the minutes of the ARAC and the gift register for all staff working in the office⁷.

20. We noted the new Commissioner's Annual Report followed the structure, style and narrative of the previous Commissioner's reports. We queried the extent to which the new Commissioner was able to influence the Annual Report for

³ Welsh Government, Press Release '[Wales' new Future Generations Commissioner announced](#)', 7 December 2022

⁴ [Well-being of Future Generations \(Wales\) Act 2015](#)

⁵ RoP, paragraph 14

⁶ RoP, 25 October 2022, paragraph 9

⁷ RoP, 25 October 2022, paragraph 10

2022-23, and what plans, if any, he had to change the presentation of future reports.

21. Given the Commissioner is relatively new to his role, we were told ‘it made sense to follow largely the structure that we’d had previously’⁸. However, we heard about Commissioner’s plan to take a different approach going forward, particularly given there will be a new programme of work with a different focus to before. He added:

“I think it may be that we will produce shorter reports as well. Some of the reports, I think, that we have produced as the Commissioner have been very long, and I think, sometimes, that doesn’t help with communicating the messages that we want to communicate. So, we will look to see, whilst providing the necessary information, how we can make the document as accessible as possible and as concise as possible.”⁹

Our View

22. We welcome the appointment of the new Commissioner and his commitment and enthusiasm for exploring new ideas, including a focus on a new programme of work. We believe this provides an opportunity to refresh the work of the Commissioner’s office and to build upon and improve existing ways of working.

23. We note, in November 2023, the Commissioner published his new strategy for 2023 to 2030 and his long-term vision, “Cymru Can”¹⁰. He says it “summarises the approach we intend to take over the next seven years, gives an overview of the way we’ll work and outlines how we’ll measure our impact”¹¹.

24. We also welcome the Commissioner’s decision to publish the minutes of the ARAC meetings. During its accounts scrutiny, our predecessor Committee noted the contrast in the information made publicly available relating to board and committee meetings by some public bodies, such as local health boards, and other public sector bodies. It asked the Welsh Government to review this with other bodies in Wales to ensure a consistent approach is taken. This Committee

⁸ RoP, 25 October 2022, paragraph 16

⁹ RoP, 25 October 2023, paragraph 16

¹⁰ “Cymru Can – the new strategy from the Future Generations Commissioner for Wales – says well-being law has to work harder”, Future Generations Commissioner for Wales, [14 November 2023](#)

¹¹ [“Cymru Can: our Vision and Purpose”](#), Future Generations Commissioner for Wales,

has continued to explore this during its scrutiny of accounts, including with the Welsh Government¹².

25. In accordance with the 2015 Act, the Commissioner has a statutory Panel, the Advisory Panel, to provide advice on the exercise of his functions. He told the Committee the Advisory Panel was part of his accountability arrangements¹³. We have not located any information in the public domain about these meetings. We believe publishing information about such meetings so allows the public to see how decisions are made. This promotes openness and transparency, demonstrating accountability to Welsh taxpayers. As such, we recommend the Commissioner considers publishing information about meetings of his Advisory Panel.

Recommendation 1. We recommend that the Commissioner considers publishing information about the meetings of his Advisory Panel.

26. We welcome the Commissioner's views on shortening the reports produced by his office so that they are more accessible and can better communicate the work of his office, as well as providing information in a clearer and concise way.

¹² Report of the Public Accounts and Public Administration Committee: [Scrutiny of Accounts: Welsh Government 2021-22](#), October 2023

¹³ RoP 25 October 2023, paragraph 12

3. Performance

27. We explored how the Commissioner measures the success of his office and how this is reflected in the Annual Report since it did not include any information about Key Performance Indicators (KPIs). We heard how the Commissioner's office used "a number of key performance indicators, measures of success"¹⁴ to monitor performance.

28. Since the Commissioner did not report performance against the KPIs in his Annual Report for 2022-23, we asked about what the Commissioner's office had achieved during the year and whether the report was a balanced assessment.

29. It was explained that the Annual Report aimed to provide information on several areas including introducing the new Commissioner, report on annual activity, and give an overview of the legacy and impact of the Well-being of Future Generations (Wales) Act 2015 (the Act) so far¹⁵.

30. We heard the report highlighted issues facing future generations, as well as several current issues the Commissioner's office has been working on. These include inequalities, climate change and the cost of living crisis. The Annual Report also set out the work undertaken to fulfil the office's statutory duties, provide advice to public services boards, share good practice around the Act, promoting the sustainable development principle and the delivery of a second cohort of the leadership academy.¹⁶

31. The Chief Operating Officer and Deputy Future Generations Commissioner for Wales also told us that it has also pledged to Zero Racism Wales and published its own anti racism strategy, with the aim of addressing the representation and diversity of its workforce. It also seeks to continue to reduce its carbon¹⁷. The Commissioner noted new measures would be needed to reflect the new programme of work, to which we refer earlier in this report. He had been working with a consultant to provide "some external support and challenge" about how his office measures its success. The KPIs would include:

"... categories of what we've done, the impact of our training, what we do in terms of sharing good practice, who we've reached, the difference that's been made by our advice, the difference that's been

¹⁴ RoP 25 October 2023, paragraph 14

¹⁵ RoP, 25 October 2023, paragraph 33

¹⁶ RoP, 25 October 2023, paragraph 35

¹⁷ RoP, 25 October 2023, paragraph 35

made by our convening, and the difference that's been made by our advocating. Underneath each one of those there are different KPIs that give us an indication of where we've made an impact".¹⁸

32. We questioned the Commissioner on how these KPIs would be measurable, however he was unable to provide numeric targets at this stage as these had not been set¹⁹. We were told that it was taking time to set these targets as this type of data had not been collected previously and there is no baseline on which to assess where to start from. The Commissioner added:

"The other reason, of course, is that we don't know what our budget will be for next year, so that will affect what we can deliver. So, as we go through the next few weeks and months when we've got a better idea of the budget that we'll be having as an organisation, that will enable me to set more accurate KPI's".²⁰

Our View

33. We note, at the time of our evidence, the Commissioner had not yet published his new programme of work and the related KPIs.

34. In Cymru Can, published in November 2023, the Commissioner sets out information about how this office will measure the impact of the new programme. He says his office will "focus on seven areas of monitoring and evaluation", which are listed, but adds:

"As we move into implementing Cymru Can we will develop these further into a series of Key Performance Indicators."²¹

35. In his letter following the evidence session, the Commissioner said the outcomes in Cymru Can are being "further refined into key performance indicators and milestones, which will be included in the three-year Routemap, from 1 April 2024"²²

¹⁸ RoP, 25 October 2023, paragraph 19

¹⁹ RoP, 25 October 2023, paragraph 25

²⁰ RoP, 25 October 2023, paragraph 28

²¹ Future Generations Commissioner for Wales, Cymru Can. November 2023

²² [Letter from the Future Generations Commissioner for Wales, Accounts Scrutiny: Future Generations Commissioner for Wales 2022-23, 5 December 2023](#)

36. Following the publication of the Routemap in April, the Committee would welcome an update about the data for monitoring performance since we heard some had not been collected previously and there is no baseline from which to start to assess performance.

Recommendation 2. We recommend that the Future Generations Commissioner provides the Committee with an update on the development of his office's KPIs, including numeric and financial targets, once these have been set.

37. It is important the Commissioner includes, in his future Annual Reports, information about the impact of his new programme of work, clearly setting out how it has been measured. The Commissioner should also include, in his Annual Report for 2023-24, an update about the KPIs and milestones his office has agreed, with performance routinely reported against them in future Annual Reports.

38. We also understand the difficulties that the budgetary situation may present for the Commissioner's office and the impact this may have on what his office can deliver.

39. In our report, Review of the Welsh Commissioners, we noted evidence from the Commissioners that they may receive confirmation of their budgets late in the financial year, at an undefined timepoint. This can significantly impact their financial planning, particularly regarding staffing resource and this creates uncertainty.

40. We stated in that report:

‘... it is important that the Welsh Government provides Commissioners with information ahead of the start of their budget preparations to support their forward financial planning. We welcome the Welsh Government's confirmation that it shares its assumptions on planning and pressures during its engagement with Commissioners. We note officials meet to discuss the budgets. However we are not aware if a timetable is in place for such discussions and for the sharing of information. As such, we believe the Welsh Government should provide certainty by setting a timetable for when it will provide information

each year. The Welsh Government should provide an update to the Committee when it has agreed the timetable it intends to adopt'.²³

41. We also included a recommendation in the report:

'We recommend the Welsh Government agrees a timetable for providing information each year to inform the Commissioners' budget preparation process. The Welsh Government should provide an update to the Committee when it has agreed the timetable it intends to adopt'.²⁴

42. The Welsh Government accepted this recommendation.

43. In written correspondence, the Commissioner notes good engagement with Welsh Government officials but stated, "Ministerial decisions still haven't been made for next year".²⁵ Later adding "... the process does make it difficult for us to plan adequately for the following year".

44. In the same letter the Commissioner says:

'We have not seen a significant change since the publication of the Committee's report on the funding of Commissioners. We have no indication of receiving a more sustainable level of funding as suggested by ESJ Committee, or as requested in our statutory estimate'.²⁶

45. We recognise the difficulties presented by the budget setting process and the uncertainties this creates for the Commissioner's office. We are also aware from the Welsh Government's response to the recommendations made in our report on the Review of the Welsh Commissioners of the uncertainties it faces given its draft and final budgets are tabled cannot be confirmed until the UK Government has announced the date of its autumn fiscal event.²⁷

²³ Report of the Public Accounts and Public Administration Committee, [Review of the Welsh Commissioners](#), paragraph 36

²⁴ Report of the Public Accounts and Public Administration Committee, [Review of the Welsh Commissioners](#), Recommendation 1

²⁵ [Letter from the Future Generations Commissioner for Wales, Accounts Scrutiny: Future Generations Commissioner for Wales 2022-23, 5 December 2023](#)

²⁶ [Letter from the Future Generations Commissioner for Wales, Accounts Scrutiny: Future Generations Commissioner for Wales 2022-23, 5 December 2023](#)

²⁷ [Public Accounts and Public Administration Committee Report, Review of the Welsh Commissioners, Welsh Government Response, 29 August 2023](#)

46. It is only at this point, late in the autumn term, when Ministers currently learn precise details of the Welsh budget settlement. The Welsh Government itself recognises and shares the Commissioners' concerns in devising spending plans for the following financial year when learning details of its final budget settlement at such a late stage. Public sponsored bodies, local authorities, and partners in the third sector face similar challenges.²⁸

Recommendation 3. We recommend the Welsh Government push the UK Government for a clearer timetable for providing information each year to inform the budget preparation process. We ask that the Welsh Government provide us with details of how it is liaising with the UK Government to get greater clarity and certainty on funding.

²⁸ Public Accounts and Public Administration Committee Report, Review of the Welsh Commissioners, Welsh Government Response, 29 August 2023

4. Use of Resources

Finances

47. Since 1 February 2022, all four Commissioners in Wales have been included in the Welsh Government accounting boundary. This impacts on the Commissioners' budget and financial management arrangements, such as restricting cash balances and the use of reserves.

48. In 2022-23, the Welsh Government allocated £1.924m to the Commissioner's office, comprising:

- Baseline funding of £1.592m;
- Funding for the pay parity alignment of £32k; and
- With the agreement of the Minister for Social Justice, to utilise useable reserves not exceeding £300k²⁹.

49. For 2021-22, the funding allocation was £1.802m³⁰. We explored how the Commissioner's office had used the resources available to it in 2022-23. We were particularly interested in how, during this time and with the Minister for Social Justice's agreement, the office had used reserves and cash to supplement funding from the Welsh Government and other income.

50. We heard how these funds were used mainly to fund the office's public bodies team, which provides a direct link to the public bodies that fall under the Act. There is a member of the team that covers each region of Wales and there is a link person for the national bodies. We were told the funding also contributed to a short term post to work on equality and the office had recruited a "diversity inclusion partner, working with us to really help us to reach new audiences and to help with diversity".³¹

51. We noted the office's total administrative costs had decreased by £105k in 2022-23 compared with 2021-22. We queried this and asked about the sustainability of the lower level of expenditure. The Chief Operating Officer and Deputy Future Generations Commissioner said the decrease in costs arose from

²⁹ Future Generations Commissioner for Wales Annual Report 2022-2023, page 78

³⁰ Future Generations Commissioner for Wales Annual Report 2022-2023, page 78

³¹ RoP, paragraphs 64-65

an office move, with a reduction in space and the inclusion of bills in the new office space's rental costs³². She added "we are hoping that will continue".

52. In contrast, we noted expenditure on travel and subsistence (included in administrative costs) had increased by £16k to £37k in 2022-23 compared with 2021-22, exceeding the pre-pandemic level (in 2019-20, £25k). We queried why this was the case.

53. We were told the travel and subsistence costs had increased because travel around Wales had resumed, post-pandemic, but also because officers had attended COP27 in Egypt. The Chief Operating Officer and Deputy Future Generations Commissioner explained

"... most of the money we spend on international travel is part of an agreement with Welsh Government, and there is specific money attached to that".³³

54. However, the Commissioner stated while he believed the international work of his office to be important, he was changing the approach taken to international travel, noting:

"... I want to be very careful about when I travel internationally, particularly if it involves flying, and so the process that we brought in is to have a very clear outcomes-led process. So, understanding the outcomes that we would achieve by undertaking this international trip. Could it be achieved remotely, virtually, in other ways?"³⁴

55. The Commissioner explained his office had already declined invitations to fly to events in the last few months, in order to limit the amount of flying undertaken by the office³⁵.

56. The Commissioner's office generated income of almost £400k in 2022-23, of which the Welsh Government provided £329k as contributions to joint projects and the Future Generations Leadership Academy. We asked if this funding was agreed on a year-by-year basis or whether the Welsh Government had committed to longer term support.

³² RoP, paragraph 69

³³ RoP, paragraph 71

³⁴ RoP, 25 October 2023 paragraph 74

³⁵ RoP, 25 October 2023 paragraph 74

57. The Commissioner explained the funding is agreed on an annual basis and the Leadership Academy attracted funding not only from the Welsh Government but also from the private and third sector³⁶.

58. The Commissioner also highlighted the "very difficult funding situation" that his office, as well as the rest of the public sector, is facing³⁷. He noted there are opportunities for his office to deliver against the duties and powers of the office and be able to draw in funding from elsewhere³⁸. He explained:

"... there's already been great success with the academy, as well as the funding for contracts from Welsh Government. But I think there may be opportunities to do that more broadly, so that we use the money from the core funding from Welsh Government, in line with what it is meant to be used for, in terms of the delivery of our work, but that might be supplemented-not in a for-profit way, but in a way to cover our costs-so that we can use the skills and expertise of the team to reach more people."³⁹

59. The Commissioner provided us with further details in written correspondence on the opportunities for him to deliver against the duties and powers of his office, and to be able to draw in funding from elsewhere.⁴⁰

60. In this letter, the Commissioner stated, over the years, the office had secured additional resources, mainly through partnerships and secondments and charging for services. The Commissioner intends to look at developing a model for charging for services to generate additional resources in future, but that work has not yet started⁴¹.

61. The letter described continuing two specific programmes which have been successful in promoting sustainable development:

- Leadership Academy: The Commissioner's office is currently running the third academy. Each academy trains 30 future leaders from the public, private and voluntary sectors in leadership skills to support the achievement of the well-being goals. The office fundraises for this

³⁶ RoP, 25 October 2023 paragraph 79

³⁷ RoP 25 October 2023 paragraph 80

³⁸ RoP, 25 October 2023 paragraph 80

³⁹ RoP, 25 October 2023 paragraph 80

⁴⁰ [Letter from the Future Generations Commissioner for Wales, Accounts Scrutiny: Future Generations Commissioner for Wales 2022-23, 5 December 2023](#)

⁴¹ [Letter from the Future Generations Commissioner for Wales, Accounts Scrutiny: Future Generations Commissioner for Wales 2022-23, 5 December 2023](#)

programme, which costs around £180,000 each year, raising the funds from the public and private sector.

- Welsh Government International programme: as a strategic partner to the Welsh Government international team, the Commissioner's office has received specific funding in the last few years to run a programme to facilitate good practice and knowledge exchanges between Welsh public bodies and their global counterparts, on an annual basis. In the current financial year (2023-24), the office received £200,000 for the international programme.

Staff

62. Of the workforce at 31 March 2017, 15 out of 26 staff (or 57.7%) were on fixed-term contracts⁴².

63. In 2018, the PAPAC recommended the First Commissioner evaluate the proportion of secondments in her office [Recommendation 7].⁴³

64. In response, the Commissioner said she had made permanent appointments to core roles where she believed there is a "clear and ongoing business need for continuity"⁴⁴. She also noted secondments and collaborative partnerships were a "smart way to resource efficiently", allowing her to draw in knowledge, skills and experience and a fresh perspective.

65. She added working with others through partnerships, collaborations and secondments was a long-term policy but she would evaluate and update on its impact on the organisation's outputs and efficiency as part of the annual reporting process.

66. We noted over 40% of staff, employed at 31 March 2023, were on fixed term contracts and, during 2022-23, six staff left at the end of their terms. We asked the Commissioner if he had evaluated the impact of using fixed term contracts on the office's outputs and efficiency.

67. He confirmed he'd not done so and his personal view was that fixed-term contracts were "not an ideal situation"⁴⁵. He added:

⁴² Annual Report and Accounts for the period 1 February 2016 to 31 March 2017

⁴³ Public Accounts Committee, *Scrutiny of Accounts 2016-17*, February 2018

⁴⁴ Future Generations Commissioner for Wales, *Response to National Assembly for Wales Public Accounts Committee Scrutiny of Accounts 2016-17*.

⁴⁵ RoP 25 October 2023 paragraph 147

*“What we are currently looking at is a reorganisation of the organisation, a redesign of the organisation in line with the new strategy. And, as part of that process, which we’re just about to embark on, we’ll be looking at how we limit the number of fixed-term contracts so that we don’t have so many people on those sorts of arrangements”.*⁴⁶

68. He also told us that the office has a “very good retention rate for colleagues, irrespective of the short-term contract arrangements” and there was “not a high turnover rate or not a high absenteeism rate”⁴⁷. This, he stated, was “a sign of a good culture within the organisation”.

69. Managing Welsh Public Money says:

*‘It is UK Government policy that all departments should have professional finance directors reporting to the Permanent Secretary with a seat on the departmental board, at a level equivalent to other board members. This applies equally to Devolved Administrations. It is good practice for all other public sector organisations to do the same and to operate to the same standards.’*⁴⁸

70. We noted, from information in the Commissioner’s Remuneration Report, there was a gap between the Director of Finance leaving the organisation in June 2021 and the Head of Finance starting in September 2022. We asked how this gap was managed.

71. The Chief Operating Officer and Deputy Future Generations Commissioner for Wales explained that she took on a lot of the functions, and the office employed a very experienced consultant to cover the interim period.⁴⁹

Working Practices

72. The Commissioner’s office is “embedding a shorter working week” into its culture, reviewing the results of its pilot during the pandemic⁵⁰. It has implemented the equivalent of a 4-day week, with no loss of pay. The Commissioner says this “transformative way of working has seen an increase in our

⁴⁶ RoP, paragraph 147

⁴⁷ RoP, paragraph 147

⁴⁸ *Managing Welsh Public Money - January 2016, Annex 4.1*

⁴⁹ RoP, paragraph 171

⁵⁰ *Future Generations Commissioner for Wales Annual Report 2022-2023*, page 57

team wellness but has also helped us recruit and retain incredible people/ talent”⁵¹.

73. We noted this and asked what evidence the Commissioner had to support it.

74. The Commissioner felt this could be evidenced by retention, staff survey results, and low absenteeism. However, he added he was reviewing how the approach was working because it is innovative, there was a need to ensure it is efficient and effective.

75. The Commissioner observed , so far, the approach had been a “bit unbalanced”, in that some staff can benefit from it while others cannot because “they’re too busy”⁵².

76. We asked the Commissioner to clarify the new working days and hours. We also queried whether there was an improvement in productivity to pick up the deficit in hours worked⁵³.

77. The Chief Operating Officer and Deputy Future Generations Commissioner explained the shorter working week was not part of staff terms and conditions of employment. It is being piloted as a “goodwill gesture or test”⁵⁴. We heard:

*“So, we let our colleagues decide on the patterns they want to use, and it’s something that will be evaluated in the review as well. So, some have shorter days; some try to work over four days instead of five. So, we are seeing lots of different patterns emerging”.*⁵⁵

78. The Chief Operating Officer and Deputy Future Generations Commissioner re-emphasised “lots of colleagues cannot do it because of workloads”. which the Commissioner’s office needs to understand to enable an increased uptake and ensure improved productivity. She suggested, most importantly, if this approach was done well, the evidence demonstrated increased productivity⁵⁶.

⁵¹ [Future Generations Commissioner for Wales Annual Report 2022-2023](#), page 59

⁵² RoP, paragraphs 152 & 154

⁵³ RoP, paragraph 156

⁵⁴ RoP, paragraph 157

⁵⁵ RoP, paragraph 157

⁵⁶ RoP, paragraph 157

Staff composition and Gender Pay Gap

79. We note that, of the Commissioner’s staff in post at 31 March 2023, 73% were female and 27% were male⁵⁷.

80. The mean gender pay gap for 2022-23 was in favour of men by 1%. The Commissioner says this is because while he employs more women than men, the organisation has more women in lower graded roles⁵⁸.

81. The median gender pay gap was 4%⁵⁹. This is also explained by the office having more female staff in lower graded roles. The Commissioner notes the office hosted a number of paid internships this year that were predominantly occupied by females⁶⁰.

82. We asked the Commissioner if he was concerned about the pay gap and how he assesses the progress the office has made on increasing the diversity of the workforce.

83. The Commissioner stated “equality and diversity are absolutely fundamental to my values”⁶¹, adding:

*“... the pay gap within this organisation is much smaller than the national average...[the] mean pay gap...is at 1 per cent, so it’s a lot smaller than the national pay gap”.*⁶²

84. The Commissioner explained work had been done to increase diversity and inclusion within the workforce. He told us his office had a “high number” of staff, around 17%, from Black and Ethnic Minority backgrounds⁶³.

85. However, he added “One of the areas where we’re not doing as well as we could do is in the area of disabled people and having more disabled people within our workforce”⁶⁴. More was being done to attract disabled people into the workforce⁶⁵.

⁵⁷ Future Generations Commissioner for Wales Annual Report 2022-2023, page 95

⁵⁸ Future Generations Commissioner for Wales Annual Report 2022-2023, page 93

⁵⁹ Future Generations Commissioner for Wales Annual Report 2022-2023, page 93

⁶⁰ Future Generations Commissioner for Wales Annual Report 2022-2023, page 93

⁶¹ RoP, paragraph 175

⁶² RoP, paragraph 175

⁶³ RoP, paragraph 175

⁶⁴ RoP 25 October 2023, paragraph 175

⁶⁵ RoP, paragraph 175

Our View

86. We note the evidence over 40% of staff, employed at 31 March 2023 by the Commissioner's office, were on fixed term contracts and, during 2022-23, six people left at the end of their terms.

87. A letter to the Committee from the Commissioner added, at the time of writing, five staff would be leaving at the end of March 2024 following the reorganisation. We note this is equivalent to one in six of the number in post as at 31 March 2023, a significant proportion.

88. Furthermore, two people have reduced their hours. The Commissioner notes re-organisational changes have been made at different levels, from the Senior Leadership Team to Team Support.⁶⁶

Recommendation 4. We recommend that the Future Generations Commissioner provide us with further information regarding the reorganisation of his staffing structure, the related costs, an overview of the processes to agree these changes and assurances he has sufficient staff going forward.

89. We note the arrangements following the departure of the former Director of Finance and the subsequent appointment of the Head of Finance, who sits on the Commissioner's Senior Leadership Team. However, we would welcome information about the change in job titles.

Recommendation 5. We recommend that the Future Generations Commissioner provides us with details of any changes made to the roles and responsibilities of the newly appointed Head of Finance and the decision to change the job title from Director of Finance. We ask the Commissioner to provide assurance the new role complies with the requirements set out in Managing Welsh Public Money.

90. We note the evidence about reserves being used by the Commissioner's office in 2022-23, mainly to fund the public bodies team, which provides a direct link to the public bodies that fall under the Act. Our predecessor Committee concluded the then Commissioner's budget had not given her office sufficient capacity to provide public bodies with the levels of practical and sector-specific support that they have called for to implement the Act⁶⁷. As such, we are

⁶⁶ [Letter from the Future Generations Commissioner for Wales, Accounts Scrutiny: Future Generations Commissioner for Wales 2022-23, 5 December 2023](#)

⁶⁷ [Public Accounts Committee, Delivering for Future Generations: The story so far \(March 2021\), Conclusion 8](#)

concerned about the future of this work if sufficient resources are not available to support it beyond 2022-23.

Recommendation 6. We recommend the Future Generations Commissioner advises whether he will be able to continue to provide us with reassurances regarding the support provided by the public bodies team to the public bodies that fall under the Act, for which his office used its reserves to fund in 2022-23. .

91. We note the opportunities for the Commissioner to deliver against the duties and powers of his office and to be able to draw in funding from elsewhere..

92. We are interested in how the Commissioner intends to look at developing a model for charging for services to generate additional resources and we would welcome an update on this once progress has been made.

Recommendation 7. We recommend that the Commissioner provide the Committee with a written update in six months' time on the work being undertaken by his office to develop a model for charging for services to generate additional resources.

Recommendation 8. We recommend that the Commissioner updates the Committee in a years' time on the delivery of his office's Leadership Academy and Welsh Government International Programme.

93. We very much welcome the Commissioner's innovative approach of embedding of a shorter working week into his office's culture. We support measures to increase the wellbeing of staff and improve recruitment and retention. However, we are not convinced that the Commissioner has enough evidence to support the claim this pilot has been transformational. We are also concerned that it is not accessible to all staff within his office.

94. The Commissioner told us that he was reviewing how the approach was working because there was a need to ensure it is efficient, effective and accessible.

Recommendation 9. We recommend that the Commissioner share with the Committee the outcomes of the review being undertaken of the shorter working week initiative being implemented within his office. The Committee would also like to see clearer evidence of how this initiative is leading to increased productivity and staff well-being.

95. We are pleased that the Commissioner's Office has undertaken work to increase diversity and inclusion within its workforce. We welcome that his office has a high number of staff from Black and Ethnic Minority backgrounds. However,

we note that the Commissioner is looking to improve was the number of disabled staff and more work is being undertaken to attract disabled people into the workforce.

Recommendation 10. We recommend that the Commissioner provides the Committee with an update, in a year's time, on the work and progress being made to attract and recruit disabled people in the workforce at the Commissioner's Office.

5. Governance

Internal Audit

96. In his Annual Report for 2022-23, the Commissioner says Internal Audit delivered a “full programme of work” in 2022-23, conducting three internal audits: key financial controls; partnerships; and human resources⁶⁸. It provided substantial assurance on the first two and reasonable assurance on the third. In 2021-22, Internal Audit completed six internal audits, including key financial controls⁶⁹. Expenditure relating to the remuneration of Internal Auditors decreased by £4k compared with 2021-22, to £7k in 2022-23,.

97. Eight of the 12 agreed recommendations made in internal audit reports in 2021-22 had been implemented within the agreed timescale⁷⁰. The remaining recommendations would be implemented by a new deadline of October 2023.

98. We queried why there were only three internal audits during 2022-23 compared to six in the previous year. In written correspondence we were told there were two reasons for this:

- One audit was delayed to the following year to ensure it was more meaningful. The cyber security audit was delayed because work was being conducted to get new Information Assurance for Small and Medium Enterprises (IASME) Level 2 accreditation and it was felt by the Commissioner’s Audit Risk and Assurance Committee and management team that the audit would be more timely after the IASME accreditation had been secured⁷¹.
- The number of audits in the previous year has been higher due to the inclusion of additional audits (including procurement)⁷².

99. During oral evidence, the Commissioner assured us that the remaining four recommendations made in the internal audit reports in 2021-22 had now been implemented⁷³.

⁶⁸ [Future Generations Commissioner for Wales Annual Report 2022-2023](#), page 79

⁶⁹ [Future Generations Commissioner for Wales Annual Report 2021-2022](#), page 129

⁷⁰ [Future Generations Commissioner for Wales Annual Report 2022-2023](#), page 83

⁷¹ [Letter from the Future Generations Commissioner for Wales, Accounts Scrutiny: Future Generations Commissioner for Wales 2022-23, 5 December 2023](#)

⁷² [Letter from the Future Generations Commissioner for Wales, Accounts Scrutiny: Future Generations Commissioner for Wales 2022-23, 5 December 2023](#)

⁷³ RoP, paragraph 140

Procurement Policy

100. We noted, in private on 26 January 2023, the issues reported by the Auditor General for Wales about the first Commissioner’s procurement processes⁷⁴.

101. The Commissioner included information in the Annual Report for 2022-23 about the issues identified. Following the audit of the 2021-22 Annual Report, Audit Wales recommended the Commissioner review and strengthen compliance with the Financial Controls and Procedures in place for procurement. In particular, to ensure all the Single Tender Actions (STAs) awarded are justified and reported to the ARAC on a timely basis. Also, all decisions and approvals to award contracts are clearly documented.

102. The Commissioner confirmed he has updated his procurement policy and the office has created guidance to support its implementation⁷⁵. Potential suppliers are now asked to declare any potential risk of perceived or real conflict of interest, or political bias. His office also records all STAs with justification, and every STA needs to be approved by the Chief Operating Officer and Deputy Commissioner. Following agreement, all STAs above £5k need to be reported, with appropriate justification, to the ARAC. Partnerships and novel arrangements are also reported to the ARAC.

103. We questioned the Commissioner on what specific actions had been taken to address the issues relating to STAs. The Commissioner explained that the procurement policy had been reviewed, processes had been clarified and staff training had been provided to ensure staff understand how to apply the policy. He added that the policy is:

*“... monitored closely, so that now, as our audit report has shown, it’s being implemented effectively. The other assurance I can give you is that, as part of our internal audit, this year the internal auditors will look again at our procurement and buying just to keep an external eye on how it’s working”.*⁷⁶

104. To follow this up further, we asked what specific actions the Commissioner had taken to address the issues with STAs and what assurance could be given about the controls he had in place in 2022-23, as a result of the changes made.

⁷⁴ Meeting of the Public Accounts and Public Administration Committee, 26 January 2023, Item 7.1

⁷⁵ Future Generations Commissioner for Wales Annual Report 2022-2023, page 84

⁷⁶ RoP, paragraph 119

105. We were told, as part of the single tender process, the Commissioner’s office perform a market check to see if it is paying an appropriate price. This involves looking at the prices to ensure they are in line with the market and not overcharging⁷⁷.

Risks

106. The Commissioner’s Annual Report sets out his approach to risk management⁷⁸, noting he is not averse to risk. Like his predecessor, he will adopt an “open or hungry” risk approach for outward facing work with other public bodies, as it’s seen as the “only realistic way of securing the change needed across the Welsh public sector”. The office has adopted a “more traditional and cautious approach to internal processes concerned with financial management, compliance with laws and regulations and security of information”⁷⁹.

107. The Commissioner reviewed and refreshed the strategic risk register during 2023, with the new register and reporting arrangements being “praised” by its ARAC, and Audit Wales asking if it could be used as good practice⁸⁰.

108. Eight new strategic risks were agreed in 2022-23 but, in his Annual Report for that year, the Commissioner does not set out any information about these, how they may impact on the achievement of his objectives, the likelihood of their occurrence and their impact, any mitigating actions and the management of residual risk.

109. At the time of our evidence session, the Commissioner’s website included a page for the organisation’s strategic risks⁸¹. The only available document appeared to list six key strategic risks the first Commissioner identified for her term of office⁸².

110. We asked the Commissioner about the eight new strategic risks and why he did not set out any information about them in his Annual Report.

111. The Commissioner said his office had done a comprehensive exercise to review the risks and it wanted to improve the way the risk register is formed, as well as the content and substance of the risks⁸³. We were told previously the Commissioner’s office had a risk register as well as a reputational risk log, but

⁷⁷ RoP, paragraph 121

⁷⁸ [Future Generations Commissioner for Wales Annual Report 2022-2023](#), page 83

⁷⁹ [Future Generations Commissioner for Wales Annual Report 2022-2023](#), page 83

⁸⁰ [Future Generations Commissioner for Wales Annual Report 2022-2023](#), page 83

⁸¹ [Future Generations Commissioner for Wales, Our Strategic Risks](#)

⁸² Future Generations Commissioner for Wales, Statement by the Commissioner on Strategic Risks

⁸³ RoP, paragraph 130

these had now been merged and some new risks had been created. Only two risks from the old register had been kept and we were provided, in confidence, with details of the old and new risks.

112. We find it surprising that the Commissioner shared information about the risks faced by his office with us on a confidential basis given public bodies report about the risks they face in their annual accounts. This is required by the Financial Reporting Manual (or 'FReM'), with which the Commissioner says he needs to comply as the Accounting Officer. The FReM requires bodies to include information about risks in their performance reports: a summary of the principal risks in the performance overview, with more detailed information on the risk profile of the organisation in the performance analysis⁸⁴.

Our View

113. We welcome the follow up work undertaken following Internal Audit work at the Commissioner's office in 2021-22 and confirmation that all of the agreed recommendations have now been implemented. However, we would wish to receive an update on the number of Internal Audit reports in the financial year 2023-24.

Recommendation 11. We recommend that the Future Generations Commissioner provide us with an update, at the end of the 2023-24 financial year, about the work of Internal Audit, including the number of reports issued.

114. Given previous concerns regarding Single Tender Actions (STAs), we are satisfied that the Commissioner's office has taken steps to improve its procurement processes. We welcome that Internal Audit will undertake a review of the new arrangements in 2023-24. We will take an interest in the results and any related findings from the Auditor General for Wales.

115. In terms of risks, we are disappointed that, although eight new risks were agreed in 2022-23, no information about these is set out in the Commissioner's Annual Report. This is particularly the case given the requirements for information to be included, as set out in the Financial Reporting Manual.

Recommendation 12. We recommend the Commissioner includes information about the risks faced by his office in his Annual Report, as required by the Financial Reporting Manual.

⁸⁴ The Government Financial Reporting Manual: 2022-23, page 30

6. Beyond 2022-23

Budgets

2023-24

116. In its report, Review of the Welsh Commissioners (July 2023), this Committee made 16 recommendations to the Welsh Government about the funding of Commissioners. These included recommendations about a timetable for providing information to inform the Commissioners' budget preparation and confirming funding allocations.

117. We also sought confirmation that the Future Generations Commissioner's Estimate for 2022-23 had been laid at the Senedd, as required under paragraph 19(3) of Schedule 2 to the Well-being of Future Generations (Wales) Act 2015.

118. In its response, the Welsh Government apologised for the oversight. The Estimate had not been laid before the Senedd at the time the Welsh Government agreed the funding for 2022-23. This had since been rectified⁸⁵. It was laid before the Senedd on 11 August 2023⁸⁶. However, we have not been able to confirm the Commissioner's Estimate for the current financial year, 2023-24, has been laid before the Senedd.

119. We asked the Commissioner how funding from the Welsh Government for the next financial year, 2023-24, compared to that set out in the Estimate for the financial year and whether his office had been advised of any shortfall.

120. The Commissioner set out his concerns for the financial year ahead, saying he was:

"... very keen to ensure that the new public bodies that are due to come under the Act on 1 April do come under the Act. That will have implications for how we deliver things and how we prioritise, but I think it's very important that the public bodies – Transport for Wales, Social Care Wales and others, Qualification Wales – that were set up

⁸⁵ Welsh Government letter to the Public Accounts and Public Administration Committee, 29 August 2023

⁸⁶ Future Generations Commissioner for Wales, Statutory Estimate 2022-23

since the legislation are subject to the Act in a way that the rest of the public bodies are”.⁸⁷

121. The Commissioner emphasised the importance of these bodies coming under the Act, in terms of the “urgent” agenda around climate change, the environment, health and the economy. He added any delay would “send out the wrong message” and he would be looking to find away, within the resources available, to support the new public bodies coming under the Act, as planned on 1 April 2024⁸⁸.

2024-25

122. We asked the Commissioner if he was content with the engagement he’d had with Welsh Government officials regarding the 2024-25 budget and whether there would be implications if his office did not receive funding for the eight additional bodies required to fall within the remit of the Act.

123. The Commissioner explained engagement around the situation that his office might be facing had been “very good”⁸⁹. However, he added:

“The challenge that they have and that we have is the timescale. Because we don’t have reserves, and because we don’t get final confirmation until the Welsh Government budget is agreed, it makes it very difficult for us to plan the organisation well ahead”.⁹⁰

124. The Welsh Government laid the Commissioner’s Statutory Estimate for 2024-25 on 19 December 2023⁹¹, the same day as it published its Draft Budget for 2024-25⁹².

125. In the Estimate, the Commissioner says “For 2024-25, my estimated (and requested) net resource expenditure for core work is £1,910,600 (capital and revenue)”⁹³. He added:

“As this year is my first year in post, I may want to present a different estimate next year once I have observed and reflected on the level of

⁸⁷ RoP, paragraph 189

⁸⁸ RoP, paragraph 189

⁸⁹ RoP, paragraph 191

⁹⁰ RoP, paragraph 191

⁹¹ [Future Generations Commissioner for Wales Statutory Estimate 2024-25](#)

⁹² [Welsh Government Draft Budget Proposals 2024-25](#)

⁹³ [Future Generations Commissioner for Wales Statutory Estimate 2024-25](#)

*resources my office would need to deliver on my duties and my new strategy.*⁹⁴

126. In its Draft Budget for 2024-25, the Welsh Government allocated resource funding of £1.610m to the Commissioner⁹⁵.

127. This compared with a resource (or revenue) allocation of £1.695m for the Commissioner in the Welsh Government First Supplementary Budget 2023-24 (June 2023)⁹⁶.

128. The Committee would welcome an update from the Commissioner about the review of the resources required for his office for 2024-25 he suggested he may undertake following the publication of his new strategy and the long-term vision for his office, 'Cymru Can'. This update should include an assessment of the impact given the funding set out in the Welsh Government Draft Budget 2024-25 falls short of the resources requested by the Commissioner in his Statutory Estimate for the year.

Recommendation 13. The Committee recommends that the Commissioner provides an update about whether he has, as he suggested he may wish to do, reviewed the resources requested for 2024-25 following the publication of his new strategy and the long-term vision for his office, 'Cymru Can'. This should include an assessment of the consequences of the funding allocated by the Welsh Government in its Draft Budget for 2024-25 falling short of the resources requested by the Commissioner in his Statutory Estimate.

⁹⁴ Future Generations Commissioner for Wales Statutory Estimate 2024-25

⁹⁵ Welsh Government Draft Budget 2024-25, published on 19 December 2023

⁹⁶ Welsh Government First Supplementary Budget 2023-24 (June 2023)

Annex 1: List of oral evidence sessions.

The following witnesses provided oral evidence to the committee on the dates noted below. Transcripts of all oral evidence sessions can be viewed on the Committee's [website](#).

Date	Name and Organisation
25 October 2023	Derek Walker, Future Generations Commissioner for Wales Marie Brousseau-Navarro Chief Operating Officer and Deputy Future Generations Commissioner for Wales

Annex 1: List of written evidence

The following people and organisations provided written evidence to the Committee. All Consultation responses and additional written information can be viewed on the Committee's [website](#).

Additional Information

Title	Date
Letter from Future Generations Commissioner for Wales	5 December 2023