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Dear Llywydd

I am writing to you after the matter of the NHS Wales escalation process was raised again in First Minister's Questions on 25 April.

I initially wrote to you on 24 April because I was anxious to correct any misunderstanding about the process.

I hope my letter did that by setting out the three-stage process leading to Ministerial decisions about NHS organisations' escalation status and clarifying that Audit Wales did not – and does not – advise Ministers directly on these matters.

I would be grateful if it, together with this letter, could be published alongside the Record of Proceedings.

Yours sincerely

A handwritten signature in black ink that reads "Mark Drakeford". The signature is written in a cursive, slightly slanted style.

**MARK DRAKEFORD**