

SCHEDULE 2

THE FUTURE GENERATIONS COMMISSIONER FOR WALES

Audit

- 21 (1) The Commissioner must submit the accounts prepared for a financial year to the Auditor General for Wales no later than 31 August in the following financial year.
- (2) The Auditor General must—
- (a) examine, certify and report on accounts submitted under this paragraph, and
 - (b) no later than four months after the accounts are submitted, lay a copy of the certified accounts and the report on them before the National Assembly.
- (3) In examining accounts submitted under this paragraph, the Auditor General must not certify the accounts unless satisfied that the expenditure to which the accounts relate has been incurred lawfully and in accordance with the authority that governs it.