



Public Audit (Wales) Act 2013

2013 anaw 3

PART 2

THE WALES AUDIT OFFICE AND ITS RELATIONSHIP WITH THE AUDITOR GENERAL

CHAPTER 2

RELATIONSHIP BETWEEN THE AUDITOR GENERAL AND THE WAO

Annual plan

25 Annual plan

- (1) Before the beginning of each financial year, the Auditor General and the WAO must jointly prepare an annual plan for that year.
- (2) The annual plan must set out the following—
 - (a) the Auditor General's work programme;
 - (b) the WAO's work programme;
 - (c) the resources available, and which may become available, to the WAO;
 - (d) how those resources are to be used in order to undertake the Auditor General's programme;
 - (e) how those resources are to be used in order to undertake the WAO's programme;
 - (f) the maximum amount of the resources available, and which may become available, that it is anticipated will be allocated by the WAO to the Auditor General for the purpose of undertaking the Auditor General's programme.
- (3) In this Chapter—

“Auditor General's work programme” means the Auditor General's priorities for the year in exercising his or her functions;

“WAO’s work programme” means the WAO’s priorities for the year in exercising its functions under this Act.

26 Annual plan: National Assembly

The Auditor General and the chair of the WAO must lay the annual plan before the National Assembly.

27 Annual plan: effect

The Auditor General and the WAO are not to be bound by the annual plan, but they must have regard to it in the exercise of their functions, including (but not limited to) when exercising functions relating to the provision of resources by the WAO to the Auditor General under section 21.