



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

Income and expenses

20 Expenditure

- (1) For each financial year the Auditor General and the WAO must jointly—
 - (a) prepare an estimate of the income and expenses of the WAO, and
 - (b) lay the estimate before the National Assembly.
- (2) Each estimate must cover (amongst other things) the resources required for the purposes of section 21 (resources for Auditor General).
- (3) Each estimate must be laid before the National Assembly at least five months before the beginning of the financial year to which it relates.
- (4) The National Assembly may make any modifications to the estimate which it considers appropriate (subject to subsection (5)).
- (5) No modification can be made under subsection (4) unless—
 - (a) the Auditor General and the WAO have been consulted, and
 - (b) any representations that either may make have been taken into account.

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2013, Cross Heading: Income and expenses. (See end of Document for details)

Commencement Information

- I1** S. 20 in force at 4.7.2013 by S.I. 2013/1466, art. 2(k)
I2 S. 20 in force on 1.4.2014 to the extent not already in force by O.S. 2013/1466, regulation. 3(1)

21 Provision of resources for Auditor General's functions

- (1) The WAO must provide resources for the exercise of the Auditor General's functions as required by the Auditor General.
- (2) In particular, the WAO is responsible for—
- (a) employing staff to assist in the exercise of those functions;
 - (b) securing services from any person for the purposes of those functions;
 - (c) holding property for the purposes of those functions;
 - (d) holding documents or information acquired or generated in the course of, or otherwise for the purposes of, those functions (see paragraph 4(2) of Schedule 2);
 - (e) keeping records in relation to those functions.

Commencement Information

- I3** S. 21 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

22 Borrowing

The WAO may borrow sums in sterling (by way of overdraft or otherwise) to be applied for the purpose of meeting a temporary excess of expenditure over sums otherwise available to meet it.

Commencement Information

- I4** S. 22 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

Changes to legislation:

There are currently no known outstanding effects for the Public Audit (Wales) Act 2013, Cross
Heading: Income and expenses.