



# 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*

#### **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.