

## SCHEDULE 1

### INCORPORATION OF WALES AUDIT OFFICE

#### PART 8

#### OTHER MATTERS

##### *WAO accounts*

- 33 (1) The Auditor General is to be the accounting officer for the WAO.
- (2) The accounting officer must, for each financial year, in accordance with directions given by the Treasury—
- (a) keep proper accounts and proper records in relation to them, and
  - (b) prepare a statement of accounts.
- (3) A statement of accounts must give a true and fair view of—
- (a) the state of the WAO's affairs at the end of the financial year, and
  - (b) the WAO's income and expenditure in the financial year.
- (4) The directions which the Treasury may give include (but are not limited to) directions as to—
- (a) the financial affairs and transactions to which the accounts or statement of accounts are to relate;
  - (b) the information to be contained in the accounts and the manner in which the accounts are to be presented;
  - (c) the methods and principles in accordance with which the accounts are to be prepared;
  - (d) the additional information (if any) that is to accompany the accounts or statement of accounts.
- (5) The directions which the Treasury may give may also include directions to prepare accounts relating to financial affairs and transactions of persons other than the WAO.
- (6) The accounting officer for the WAO has, in relation to the accounts and finances of the WAO, such other responsibilities which are from time to time specified by the National Assembly.