

SCHEDULE 1

INCORPORATION OF WALES AUDIT OFFICE

PART 8

OTHER MATTERS

Validity

- 31 The validity of anything done by the WAO (including anything done by its non-executive members, the employee members, any committee or sub-committee and by any employee of the WAO) is not affected by—
- (a) a vacancy, or
 - (b) a defective appointment.

Delegation of functions

- 32 (1) The WAO may delegate any of its functions to—
- (a) any of its members, employees or committees, or
 - (b) a person who provides services to the WAO.
- (2) A committee may delegate functions (including functions delegated to it) to a sub-committee.
- (3) The delegation of a function does not prevent the WAO or the committee (as the case may be) from carrying out the function itself.
- (4) The delegation of a function does not affect the WAO's or the committee's responsibility for the function (as the case may be).
- (5) Functions under the following provisions may not be delegated—
- (a) section 20(1)(a) (estimating the income and expenses of the WAO for each financial year);
 - (b) section 25(1) (preparing an annual plan for each financial year with the Auditor General);
 - (c) paragraph 27 of Part 7 of this Schedule (making rules for the purpose of regulating the WAO's procedure);
 - (d) paragraph 34(2) of Part 8 of this Schedule (recommending a person to audit the accounts of the WAO, etc);
 - (e) paragraph 3 of Part 2 of Schedule 2 (jointly preparing a report or an interim report each financial year on the exercise of the functions of the Auditor General and the WAO);
 - (f) paragraph 5 of Part 3 of Schedule 2 (designating another person to temporarily exercise the functions of the Auditor General).

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—

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- (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.

Audit etc of the WAO

- 34 (1) It is for the National Assembly to appoint a person as auditor of the WAO’s accounts, and to determine that person’s terms of appointment.
- (2) The WAO may recommend a person for the purposes of sub-paragraph (1).
- (3) A person is eligible for appointment only if the person is a qualified auditor as defined in section 19.
- (4) If a person appointed as the auditor ceases to be a qualified auditor, the person ceases to be the auditor.
- (5) The person appointed as auditor must have regard to the standards and principles that an expert professional provider of accounting or auditing services would be expected to follow.
- (6) The WAO must pay the auditor such remuneration as may be provided for by or under the terms of the auditor’s appointment.
- 35 (1) A statement of accounts prepared under paragraph 33 must be—
- (a) signed by the accounting officer of the WAO, and
 - (b) submitted by the chair of the WAO to the auditor appointed under paragraph 34,
- no later than 5 months after the end of the financial year to which the statement relates.
- (2) The auditor must—
- (a) examine and certify any statement of accounts received under sub-paragraph (1), and

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- (b) lay the statement of accounts as certified by him or her, together with his or her report on it, before the National Assembly.
- (3) The auditor must, in particular, be satisfied from an examination of the statement of accounts—
- (a) that the expenditure to which the statement relates has been incurred lawfully and in accordance with the authority which governs it;
 - (b) that money to which the statement relates, received by the WAO for a particular purpose or particular purposes, has not been expended otherwise than for that purpose or those purposes;
 - (c) that the statement complies with the requirements of any enactment applicable to the accounts or statement;
 - (d) that proper practices have been observed in the compilation of the statement.
- (4) The auditor has a right of access at all reasonable times to every document which appears to the auditor to be necessary for the purposes of the audit of the accounts.
- (5) The auditor may—
- (a) require any person holding or accountable for such document to provide any assistance, information or explanation which the auditor reasonably thinks necessary for those purposes;
 - (b) require a relevant person to provide the auditor, at times specified by the auditor, with accounts of such of the transactions of the relevant person as the auditor may specify.
- (6) A “relevant person” means—
- (a) the Auditor General,
 - (b) the WAO, or
 - (c) any person to whose financial affairs and transactions the accounts relate in consequence of paragraph 33(5).
- (7) The auditor may—
- (a) carry out examinations into the economy, efficiency and effectiveness with which the Auditor General has used resources in discharging the Auditor General’s functions;
 - (b) carry out examinations into the economy, efficiency and effectiveness with which the WAO has used resources in discharging the WAO’s functions;
 - (c) lay a report of the results of any such examinations before the National Assembly.
- (8) For the purposes of carrying out such examinations, the auditor—
- (a) has a right of access at all reasonable times to every document in the possession, or under the control, of the Auditor General or the WAO which the auditor reasonably requires for those purposes;
 - (b) may require any person holding or accountable for any of those documents to provide any assistance, information or explanation which the auditor reasonably thinks necessary for those purposes.

Documentary evidence

- 36 (1) The application of the WAO’s seal is to be authenticated by the signature of—
- (a) a member of the WAO, or

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- (b) an employee of the WAO authorised (whether generally or specifically) for that purpose by the WAO.
- (2) A document purporting to be duly executed under the WAO's seal or signed on its behalf—
- (a) is to be received in evidence, and
 - (b) is to be taken to be executed or signed in that way, unless the contrary is proved.