

## SCHEDULE 2

### RELATIONSHIP BETWEEN THE AUDITOR GENERAL AND THE WAO

#### PART 2

#### REPORTS AND DOCUMENTS

##### *Reports*

- 3 (1) The Auditor General and the chair of the WAO must for each financial year jointly prepare an annual report on the exercise during the year of the functions of the Auditor General and the WAO.
- (2) An annual report must include (amongst other things) an assessment of the extent to which—
  - (a) the exercise of the functions of the Auditor General and the WAO has been consistent with the annual plan prepared for the year under section 25;
  - (b) the priorities set out in the plan were achieved.
- (3) At least once during each financial year the Auditor General and the chair of the WAO must also jointly prepare a report on the exercise of the functions of the Auditor General and the WAO (an “interim report”).
- (4) An interim report must include (amongst other things) an assessment of the extent to which—
  - (a) the exercise of the functions of the Auditor General and the WAO has been consistent with the annual plan prepared for the year under section 25;
  - (b) progress has been made to achieve the priorities set out in the plan.
- (5) Nothing in this paragraph prevents the National Assembly from requiring the Auditor General and chair of the WAO to prepare an interim report at any time during a financial year.
- (6) The Auditor General and the chair of the WAO must jointly—
  - (a) lay the annual report before the National Assembly as soon as practicable after the end of a financial year;
  - (b) lay interim reports before the National Assembly on dates to be determined from time to time by the Assembly.