

# **PUBLIC AUDIT (WALES) ACT 2013**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 2: The Wales Audit Office and its relationship with the Auditor General**

##### *Section 25 to 27 – relating to the Annual Plan*

41. The AGW and the WAO must jointly prepare an annual plan. The annual plan must set out the planned work for both the AGW and the WAO; the resources available, and which may become available to the WAO; and how those resources are to be used to achieve their planned work (section 25 (2)).
42. The annual plan must also include the maximum resources that it is anticipated will be allocated by the WAO to the AGW for the purpose of undertaking the AGW's programme of work (section 25(2)(f)).
43. Although neither the AGW nor WAO are bound by the annual plan, they must have regard to it (section 27). That means in exercising their functions (including the provision of resources required by the AGW) both the AGW and the WAO must give the annual plan the appropriate weight in all the circumstances. If other unforeseen work arises then the need for that work to be done (and its resource implications) must be properly balanced against the planned work (and resources allocated for that).
44. The annual plan must be jointly prepared by the AGW and the WAO before the start of the financial year in which that work is to be carried out (section 25(1)). Once prepared it must be laid before the Assembly (section 26) and the Assembly will be under a duty to publish it by virtue of section 144 of the Government of Wales Act 2006 (as amended by paragraph 73 of Schedule 4 to this Act).