

PUBLIC AUDIT (WALES) ACT 2013

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

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

Section 18 – Delegation and joint exercise of functions of the Auditor General

29. **Section 18** enables the functions of the AGW to be carried out by an employee of the WAO or a person providing services to the WAO (for example, those who are contracted to provide audit support services to the AGW), provided the employee or person is authorised to do so in a scheme of delegation and agrees to comply with the AGW's code of audit practice (see section 10(1)). A scheme of delegation will be prepared by the AGW and will describe the conditions of that scheme. Where functions are carried out under the scheme of delegation, the responsibility for them remains with the AGW.
30. The scheme of delegation must be prepared by the AGW (and none other) who must consult the WAO in preparing or revising that scheme.