PUBLIC AUDIT (WALES) ACT 2013

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Schedule 2 – Relationship between the Auditor General and the Wao

Paragraph 1 – Preparation and approval

86. The WAO and the AGW must jointly prepare a code of practice dealing with the relationship between them. In doing so they must reflect the principle in which the AGW has the complete discretion as to the manner in which the functions of his or her office are exercised under section 8(1) and 8(2) of this Act. The code must be reviewed regularly and revised as appropriate. The code, and any revision to it, must be laid before the Assembly and approved by it. The WAO and the AGW must comply with the code and must arrange for it to be published.