

PUBLIC AUDIT (WALES) ACT 2013

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Schedule 2 – Relationship between the Auditor General and the Wao

Paragraph 3 – Reports

88. **Sections 25 to 27** of the Act set out the arrangements relating to the annual plan of the AGW and the WAO. Paragraph 3 sets out the arrangements for an annual report on the exercise of the functions, which includes (amongst other matters) an assessment of the extent to which the priorities of the annual plan were achieved. In addition to the annual report, the AGW and the Chair of the WAO must also prepare at least one interim report during each financial year on the exercise of their functions and must include an assessment of the extent to which the priorities of the annual plan have been achieved. The number of any other interim reports to be prepared within a financial year is to be decided by the Assembly.
89. The interim and annual reports must be laid before the Assembly – the latter as soon as practicable after the end of the financial year, and the former on dates to be decided by the Assembly.