



# Public Audit (Wales) Act 2013

2013 anaw 3

## PART 2

### THE WALES AUDIT OFFICE AND ITS RELATIONSHIP WITH THE AUDITOR GENERAL

#### CHAPTER 2

##### RELATIONSHIP BETWEEN THE AUDITOR GENERAL AND THE WAO

###### *Income and expenses*

#### **20 Expenditure**

- (1) For each financial year the Auditor General and the WAO must jointly—
  - (a) prepare an estimate of the income and expenses of the WAO, and
  - (b) lay the estimate before the National Assembly.
- (2) Each estimate must cover (amongst other things) the resources required for the purposes of section 21 (resources for Auditor General).
- (3) Each estimate must be laid before the National Assembly at least five months before the beginning of the financial year to which it relates.
- (4) The National Assembly may make any modifications to the estimate which it considers appropriate (subject to subsection (5)).
- (5) No modification can be made under subsection (4) unless—
  - (a) the Auditor General and the WAO have been consulted, and
  - (b) any representations that either may make have been taken into account.

## **21 Provision of resources for Auditor General’s functions**

- (1) The WAO must provide resources for the exercise of the Auditor General’s functions as required by the Auditor General.
- (2) In particular, the WAO is responsible for—
  - (a) employing staff to assist in the exercise of those functions;
  - (b) securing services from any person for the purposes of those functions;
  - (c) holding property for the purposes of those functions;
  - (d) holding documents or information acquired or generated in the course of, or otherwise for the purposes of, those functions (see paragraph 4(2) of Schedule 2);
  - (e) keeping records in relation to those functions.

## **22 Borrowing**

The WAO may borrow sums in sterling (by way of overdraft or otherwise) to be applied for the purpose of meeting a temporary excess of expenditure over sums otherwise available to meet it.