

SCHEDULE 1

INCORPORATION OF WALES AUDIT OFFICE

PART 8

OTHER MATTERS

Audit etc of the WAO

- 35 (1) A statement of accounts prepared under paragraph 33 must be—
- (a) signed by the accounting officer of the WAO, and
 - (b) submitted by the chair of the WAO to the auditor appointed under paragraph 34,
- no later than 5 months after the end of the financial year to which the statement relates.
- (2) The auditor must—
- (a) examine and certify any statement of accounts received under subparagraph (1), and
 - (b) lay the statement of accounts as certified by him or her, together with his or her report on it, before the National Assembly.
- (3) The auditor must, in particular, be satisfied from an examination of the statement of accounts—
- (a) that the expenditure to which the statement relates has been incurred lawfully and in accordance with the authority which governs it;
 - (b) that money to which the statement relates, received by the WAO for a particular purpose or particular purposes, has not been expended otherwise than for that purpose or those purposes;
 - (c) that the statement complies with the requirements of any enactment applicable to the accounts or statement;
 - (d) that proper practices have been observed in the compilation of the statement.
- (4) The auditor has a right of access at all reasonable times to every document which appears to the auditor to be necessary for the purposes of the audit of the accounts.
- (5) The auditor may—
- (a) require any person holding or accountable for such document to provide any assistance, information or explanation which the auditor reasonably thinks necessary for those purposes;
 - (b) require a relevant person to provide the auditor, at times specified by the auditor, with accounts of such of the transactions of the relevant person as the auditor may specify.
- (6) A “relevant person” means—
- (a) the Auditor General,
 - (b) the WAO, or
 - (c) any person to whose financial affairs and transactions the accounts relate in consequence of paragraph 33(5).

Status: This is the original version (as it was originally enacted).

- (7) The auditor may—
- (a) carry out examinations into the economy, efficiency and effectiveness with which the Auditor General has used resources in discharging the Auditor General’s functions;
 - (b) carry out examinations into the economy, efficiency and effectiveness with which the WAO has used resources in discharging the WAO’s functions;
 - (c) lay a report of the results of any such examinations before the National Assembly.
- (8) For the purposes of carrying out such examinations, the auditor—
- (a) has a right of access at all reasonable times to every document in the possession, or under the control, of the Auditor General or the WAO which the auditor reasonably requires for those purposes;
 - (b) may require any person holding or accountable for any of those documents to provide any assistance, information or explanation which the auditor reasonably thinks necessary for those purposes.