



# 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

###### *General*

#### **18 Delegation and joint exercise of functions of the Auditor General**

- (1) The Auditor General may delegate any of the functions of that office to—
  - (a) an employee of the WAO,
  - (b) a person who provides services to the WAO, or
  - (c) an employee of the WAO and a person who provides services to the WAO acting jointly.
- (2) But a function may only be delegated if the employee or other person is authorised (or in the case of subsection (1)(c) both are authorised) to exercise functions of the Auditor General under a scheme prepared by the Auditor General.
- (3) A scheme must describe the conditions subject to which a delegation under subsection (1) must be made.
- (4) An employee or other person may not be authorised under a scheme unless the employee or person agrees to comply with the code of audit practice issued under section 10(1).
- (5) A scheme may include different provision for different cases or classes of case.
- (6) The Auditor General may revise a scheme at any time.

- (7) In preparing or revising a scheme the Auditor General must consult the WAO.
- (8) If the scheme makes provision to that effect, any function of the Auditor General may be exercised jointly by—
  - (a) the Auditor General and an employee of the WAO,
  - (b) the Auditor General and a person who provides services to the WAO, or
  - (c) the Auditor General, an employee of the WAO and a person who provides services to the WAO.
- (9) A delegation does not prevent the Auditor General from doing anything personally.
- (10) Provision made under subsection (1) for the delegation of a function, or under subsection (8) for the joint exercise of a function, does not affect the Auditor General's responsibility for that function.
- (11) The function of preparing a scheme under this section may not be delegated.