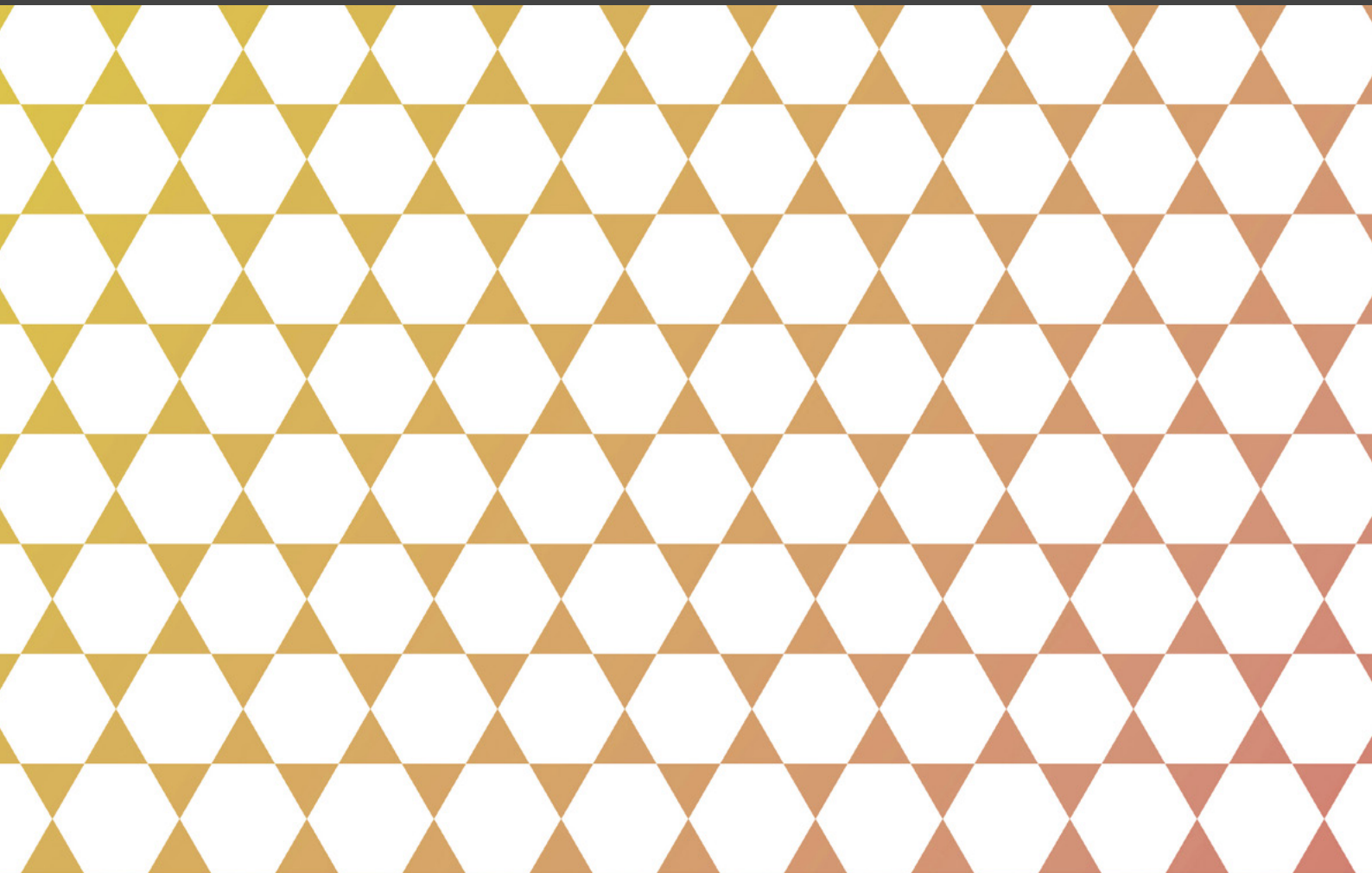


Archwilydd Cyffredinol Cymru
Auditor General for Wales

Schemes of delegation of the Wales Audit Office and the Auditor General for Wales



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU



Wales Audit Office's scheme: adopted by the Board on 27 September 2017

Auditor General for Wales' scheme: adopted by the Auditor General
on 27 September 2017

© Wales Audit Office 2017

Contents

Scheme of delegation of functions of the Wales Audit Office

Introduction	4
The Board's general and reserved functions	5
Conditions of delegation	6
Detailed schedule of delegations	7
Providing staff and other resources	7
Monitoring the exercise of the Auditor General's functions	15
Advising the Auditor General	15
Corporate planning, reporting and other obligations	15
Agreement work	17
Other functions	18

Scheme of delegation of functions of the Auditor General for Wales

Introduction	21
The Auditor General's general and reserved functions	22
Conditions of delegation	24
Detailed schedule of delegations	25
Audit etc. Of public bodies	25
Control of the Welsh Consolidated Fund	30
Issue of a code of audit practice, technical guidance and quality	31
Ancillary functions etc.	32
Other functions	33
Accounting Officer role	34

Scheme of delegation of functions of the Wales Audit Office

Introduction

- 1 This scheme sets out the delegations of functions of the Wales Audit Office (the Board). For context, it also sets out functions that are reserved for exercise by the Board. For a comprehensive view of delegations in the organisation, this scheme should be read alongside the [scheme of delegation of the Auditor General for Wales](#).
- 2 The Board may revise or revoke its scheme of delegation in accordance with its procedural rules (which are set out in its terms of reference). Furthermore, regardless of the provisions of this scheme of delegation, the Board may at any time exercise any of its functions itself, either on its own initiative or on the recommendation of an officer to whom the matter is delegated.
- 3 Despite any delegation arrangements, the Board remains responsible for the exercise of its functions.
- 4 With the exception of functions that are reserved by statute, functions of the Board that have not been delegated or reserved under the Board's scheme of delegation may be exercised by the Auditor General as the Chief Executive of the Wales Audit Office. The Auditor General may delegate such functions further, subject to the general conditions set out in [paragraph 9](#) below.
- 5 The next sections of this document provide:
 - a a summary of the functions of the Board to provide context for the detailed schedule (this is without prejudice to the content of the schedule);
 - b the conditions of delegation that apply to this scheme;
 - c a detailed schedule of delegations.

The Board's general and reserved functions

- 6 In broad terms, the Board is responsible for:
 - a monitoring the exercise of the Auditor General's functions;
 - b providing the Auditor General with advice¹;
 - c employing staff and providing resources for the exercise of the Auditor General's functions.
- 7 There are specific functions, prescribed by the Public Audit (Wales) Act 2013 which, regardless of any scheme, cannot be delegated:
 - a estimating the income and expenses of the Wales Audit Office for each financial year;
 - b preparing an annual plan for each financial year with the Auditor General;
 - c making rules for the purpose of regulating the Wales Audit Office's procedure;
 - d recommending a person to audit the accounts of the Wales Audit Office;
 - e jointly preparing a report or an interim report each financial year on the exercise of the functions of the Auditor General and the Wales Audit Office;
 - f designating, with the agreement of the National Assembly, another person to temporarily exercise the functions of the Auditor General.
- 8 There are other functions which are not prescribed but which the Board has chosen to reserve to itself and which are set out in the detailed schedule.

¹ The Auditor General must have regard to any advice from the Board but ultimately has complete discretion as to the manner in which the functions of the office are exercised; the Auditor General is not subject to the direction or control of the Board in his/her capacity as auditor

Conditions of delegation

- 9 The delegations made in this scheme are subject to the following conditions:
 - a all delegated powers must be exercised in accordance with the Wales Audit Office's policies and procedures;
 - b before exercising any delegated function the person exercising the function must undertake appropriate consultations, for example, with the Director of Finance and HR in respect of any significant resource implications;
 - c delegated powers must not be exercised in a manner that is likely to be a cause for public concern;
 - d except where the schedule indicates that a function may not be delegated or not delegated further, further delegation is permitted provided that such delegation is recorded in writing.
- 10 Those exercising delegations will have regard to the role and responsibilities of the Management Committee as described in its terms of reference. The person exercising the delegated function will determine the nature, scope and timing of any engagement with the Committee.

Detailed schedule of delegations

	Function	Delegated, <i>Reserved</i> or <i>Reserved</i> by statute	Notes and conditions
1	Providing staff and other resources to the Auditor General		
1.1	Employing staff (Section 21(2)(a) of the Public Audit (Wales) Act 2013)		
1.1.1	Setting overall terms and conditions of employment, including pay scales and the pay strategy	<u>Board</u>	The Chair and the Auditor General in his capacity as Chief Executive will agree the scope of this reservation. However, in addition to pay scales and the pay strategy, overall terms and conditions of employment generally refer to the Employee Handbook and any novel or contentious policies.
1.1.2	Determining the overall structure of the establishment, including composition (in terms of seats and responsibilities) of the Management Committee	Auditor General as Chief Executive	Auditor General must take account of the advice of the Board.
1.1.3	Determining the detailed establishment below the Management Committee, including composition (in terms of numbers of posts and responsibilities)	Auditor General as Chief Executive	Auditor General further delegates this function to the Assistant Auditor General, the Director of Corporate Services and the Director of Finance and HR for their respective business units subject to consultation as appropriate (depending on the scale and scope of any changes and their impact).

	Function	Delegated, Reserved or <u>Reserved</u> by statute	Notes and conditions
1.1.4	Appointment, assessment and termination of directors with position on the Management Committee	<i>Board</i>	In his capacity as Chief Executive, the Auditor General will advise the Remuneration and HR Committee which will make a recommendation to the Board.
1.1.5	Appointment, assessment and termination of other directors	Auditor General as Chief Executive	Auditor General will take account of advice from the Assistant Auditor General in appointing or terminating the appointment of directors. Assistant Auditor General will conduct assessments of directors' performance for the Auditor General's counter-signature.
1.1.6	Appointment, assessment and termination of other employees (except termination of employee members of the Board)	Auditor General as Chief Executive	Auditor General further delegates this function to the Director of Finance and HR who delegates it further in line with HR policies.
1.1.7	Other employment functions (eg administration of payment of remuneration) but excluding any suspension of employee members of the Board	Auditor General as Chief Executive	Auditor General delegates these functions to the Director of Finance and HR who may delegate them further as per the Wales Audit Office's structure and HR policies.
1.1.8	Termination of employment or suspension of employee members of the Board	<i>Non-executive members</i>	

	Function	Delegated, Reserved or <u>Reserved</u> by statute	Notes and conditions
1.1.9	Setting and monitoring delivery of the People Strategy	<i>Board</i>	Preparation of the strategy delegated to the Auditor General as Chief Executive
1.1.10	Preparing and approving HR policies (other than those covered by 1.1.1)	Auditor General as Chief Executive	Auditor General delegates the preparation of policies to the Director of Finance and HR who is supported by the Head of HR. Auditor General retains responsibility for approving HR policies.
1.1.11	Preparing and approving other staff-related policies including: <ul style="list-style-type: none"> • The Staff Code of Conduct • The internal whistleblowing policy • The gifts and hospitality policy 	Auditor General as Chief Executive	Auditor General delegates the preparation of these policies to the Director of Corporate Services who is supported by the Head of Law and Ethics. Auditor General retains responsibility for approving these policies.
1.2	Financial Matters		
1.2.1	Jointly preparing and laying the Estimate with the Auditor General	<u>Board</u>	Section 20(1)(a) of the Public Audit (Wales) Act 2013 (PAWA).
1.2.2	Setting internal budgets (including delegated budgetary responsibilities) within the Estimate	Auditor General as Chief Executive	Auditor General delegates this function further to the Director of Finance and HR.

	Function	Delegated, Reserved or <u>Reserved</u> by statute	Notes and conditions
1.2.3	Monitoring internal budgets: a For projects and contracts with a lifetime value of £250,000 or more (excludes payroll) b All other	a <i>Board</i> b Auditor General as Chief Executive	Auditor General delegates (b) to the budget head for the relevant area of expenditure as set out in the Financial Management Handbook.
1.2.4	Approving non-payroll expenditure commitments (formation of contract or order within contract): a £250,000 and above b Below £250,000 (excludes losses and special payments – see below; also excludes agreement work – see 5.1.3)	a <i>Board</i> b Auditor General as Chief Executive	Auditor General delegates (b) to the budget head for the relevant area of expenditure as set out in the Financial Management Handbook.
1.2.5	Authorising losses and special payments: a £15,000 and above b below £15,000	a <i>Board</i> b Auditor General as Chief Executive	
1.2.6	Approving the fee scheme for submission to the National Assembly	<u>Board</u>	Section 24 of the Public Audit (Wales) Act 2013
1.2.7	Approving the payment of expenses to the Auditor General and Chief Executive	Chair	

	Function	Delegated, Reserved or <u>Reserved</u> by statute	Notes and conditions
1.3	Securing services (Section 21(2)(b) of the Public Audit (Wales) Act 2013)		
1.3.1	Preparing and setting procurement policies and guidance	Auditor General as Chief Executive	Auditor General delegates the preparation of the policy and guidance to the Director of Corporate Services who is supported by the Head of Business Services in liaison with the Director of Finance and HR.
1.3.2	Determining particular services required, including drafting of specification	Auditor General as Chief Executive	Auditor General delegates this function further to budget heads as set out in the Financial Management Handbook.
1.3.3	Ensuring provision of professional audit services (ie contractors) as required by the Auditor General	Auditor General as Chief Executive	Auditor General delegates this function further to the Assistant Auditor General who will consult the Director of Corporate Services.
1.3.4	Ensuring provision of IT facilities for the Auditor General and the Board	Auditor General as Chief Executive	Auditor General delegates this function further to the Director of Corporate Services who is supported by the Head of ICT.
1.3.5	Ensuring provision of office equipment, furniture, stationery, transport and accommodation management for the Auditor General and the Board	Auditor General as Chief Executive	Auditor General delegates this function further to the Director of Corporate Services who is supported by the Head of Business Services.

	Function	Delegated, Reserved or <u>Reserved</u> by statute	Notes and conditions
1.3.6	Securing access to independent legal and other professional advice for the Auditor General and the Board	Auditor General as Chief Executive	Auditor General delegates this function further to the Director of Corporate Services who is supported by the Head of Law and Ethics.
1.3.7	Communications work in respect of the Board's functions	Auditor General as Chief Executive	Auditor General delegates this function further to the Director of Corporate Services who is supported by the Head of Communications.
1.3.8	Ensuring provision of internal audit services	Auditor General as Chief Executive	Auditor General delegates this function further to the Director of Corporate Services who is supported by the Head of Business Services. Auditor General will take advice from the Audit and Risk Assurance Committee.
1.4	Holding property and managing accommodation (Section 21(2)(c) of the Public Audit (Wales) Act 2013)		
1.4.1	Approving the asset management strategy	<i>Board</i>	Board will be advised by the Auditor General as Chief Executive; in practice delegated to the Director of Corporate Services
1.4.2	Acquiring, holding and disposing of property	<i>Board</i>	Board will be advised by the Auditor General as Chief Executive; in practice delegated to the Director of Corporate Services

	Function	Delegated, Reserved or <u>Reserved</u> by statute	Notes and conditions
1.4.3	Application of the Wales Audit Office Seal to execute a deed, as may be necessary, for example, to put into effect a Board resolution to acquire or dispose of property or interests in property	Auditor General as Chief Executive	The Auditor General further delegates this function to the Director of Corporate Services. The Wales Audit Office Seal may not be applied without a prior resolution of the Board, and application must be recorded by the Head of Law and Ethics in the Register of Sealings.
1.5	Holding documents and keeping records (Sections 21(2)(d) and 21(2)(e) of the Public Audit (Wales) Act 2013)		
1.5.1	Preparing and approving policies and procedures for the holding of documents, the keeping of records and the holding of information in respect of all functions (including information security)	Auditor General as Chief Executive	Auditor General delegates this function further to the Director of Corporate Services (subsumes Senior Information Risk Owner – SIRO) who is supported by the Head of Business Services (subsumes Departmental Records Officer). Directors, Engagement Leads, and Heads of Service are accountable to the Director of Corporate Services for information governance compliance within their areas of responsibility (subsumes Information Asset Owners – IAOs).

	Function	Delegated, Reserved or <i>Reserved</i> by statute	Notes and conditions
1.5.2	Holding documents and keeping records in respect of the Board's proceedings and other exercise of its functions	Board Secretary	
1.5.3	Holding documents and keeping records in relation to the Auditor General's personal exercise of his/her functions	Auditor General	Auditor General delegates this further to the Assistant Auditor General.
1.5.4	Holding documents and keeping records in relation to the delegated exercise of the Auditor General's functions	Delegated pari passu with other delegations under this scheme	
1.5.5	Handling of information requests (eg under the Freedom of Information Act and/or Data Protection Act)	Auditor General as Chief Executive	Auditor General delegates this function further to the Director of Corporate Services who is supported by the Head of Law and Ethics. This delegation does not apply in respect of provision of the Auditor General's opinion as 'Relevant Person' for s36 of the Freedom of Information Act 2000, which is statutorily reserved to the Auditor General.
1.5.6	Keeping of Wales Audit Office Seal and Register of Sealings	Head of Law and Ethics	

	Function	Delegated, Reserved or <u>Reserved</u> by statute	Notes and conditions
2.	Monitoring the exercise of the Auditor General's functions		
2.1	Monitoring the exercise of the Auditor General's functions	<u>Board</u>	Section 17(1) of the PAWA 2013.
2.2	Overseeing the performance of the Auditor General's Accounting Officer role	<u>Board</u>	The Board will be advised by the Audit and Risk Assurance Committee.
3.	Advising the Auditor General		
3.1	Providing advice to the Auditor General about his functions in the course of Board meetings and generally	<u>Board</u>	Section 17(2) of the PAWA 2013.
4.	Corporate planning, reporting and other obligations		
4.1	Annual Plan (section 25(1) of the Public Audit (Wales) Act 2013)		
4.1.1	Jointly preparing ² the Annual Plan with the Auditor General	<u>Board</u>	Board is advised by the Auditor General as Chief Executive; in practice delegated to the Director of Corporate Services who is supported by the Head of Planning and Reporting.
4.2	Accounts and audit (read in conjunction with section 6 of the Auditor General's scheme of delegation covering his Accounting Officer functions)		
4.2.1	Submitting the accounts to the external auditor	<u>Chair</u>	Paragraph 35(1)(b) of schedule 1 to the PAWA 2013.

² i.e. concluding the Annual Plan's preparation

	Function	Delegated, Reserved or <u>Reserved</u> by statute	Notes and conditions
4.2.2	Approving the Wales Audit Office's annual accounts and recommending that they be signed by the Auditor General as Accounting Officer	<i>Board</i>	The Board will be advised by the Audit and Risk Assurance Committee.
4.2.3	Recommending an auditor to audit the accounts of the Wales Audit Office to the National Assembly	<u><i>Board</i></u>	<p>Paragraph 34(2) of schedule 1 to the PAWA 2013.</p> <p>Work to enable the Board to fulfil this function is delegated to the Auditor General as Accounting Officer who delegates it further to the Director of Corporate Services.</p> <p>The Director of Corporate Services is supported by the Head of Business Services.</p> <p>May not be delegated to the Director of Finance and HR.</p>
4.2.4	Approving accounting policies	<i>Board</i>	<p>Also reserved to the Auditor General as Accounting Officer.</p> <p>Board and Accounting Officer will be advised by the Audit and Risk Assurance Committee.</p>

	Function	Delegated, Reserved or <u>Reserved</u> by statute	Notes and conditions
4.3	Reports		
4.3.1	Jointly preparing ³ reports on the exercise of functions with the Auditor General	<u>Chair</u>	<p>Paragraph 3 of schedule 2 to the PAWA 2013.</p> <p>This function may not be delegated, but the Chair may ask other Board members to contribute to the process.</p> <p>Work to enable the Chair to fulfil this function is delegated to the Auditor General as Chief Executive who delegates it to the Director of Corporate Services.</p> <p>Director of Corporate Services is supported by the Head of Planning and Reporting.</p>
5.	Agreement work		
5.1	Overall planning of agreement work activity, including in particular determination of the resources required	Auditor General as Chief Executive	Auditor General delegates this function further to the Assistant Auditor General (See also Auditor General's Scheme of Delegation in respect of agreement work.)
5.2	Work to establish agreements for the provision of services by the Wales Audit Office, Auditor General for Wales or Wales Audit Office staff	Auditor General as Chief Executive	Auditor General delegates this function further to the Assistant Auditor General.

3 i.e. concluding the preparation of reports on the exercise of functions

	Function	Delegated, Reserved or <u>Reserved</u> by statute	Notes and conditions
5.3	Conclusion of agreements with a lifetime cost of: a Less than £50,000; b £50,000 or more	a Auditor General as Chief Executive b <i>Board</i>	Auditor General delegates (a) to the Assistant Auditor General.
5.4	Assignment of staff to agreement work to be provided by the Wales Audit Office	Auditor General as Chief Executive	Auditor General delegates this function further to the Assistant Auditor General.
6.	Other functions		
6.1	Appointing, setting any additional terms and conditions and terminating the appointment of employee members of the Board	<u><i>Non-executive members</i></u>	Sections 14 to 21 of schedule 1 to the PAWA 2013.s
6.2	Jointly preparing ⁴ , regularly reviewing and revising as appropriate the code of practice dealing with the relationship between the Wales Audit Office and the Auditor General	<u><i>Board</i></u>	Paragraph 1 of schedule 2 to the PAWA 2013. Work to enable the Board to discharge this function is delegated to the Auditor General as Chief Executive who delegates it to the Director of Corporate Services. Director of Corporate Services is supported by the Board Secretary.

⁴ i.e. concluding the Relationship Code's preparation

	Function	Delegated, Reserved or <u>Reserved</u> by statute	Notes and conditions
6.3	Preparing, varying or revoking the Board's scheme of delegation	<i>Board</i>	<p>Paragraph 32 of schedule 1 to the Public Audit (Wales) Act 2013.</p> <p>Work to enable the Board to discharge this function is delegated to the Auditor General as Chief Executive who delegates it to the Director of Corporate Services.</p> <p>Director of Corporate Services is supported by the Board Secretary who must consult the Head of Law and Ethics.</p>
6.4	Preparing the Board's procedural rules (including for the regulation of the procedure of committees)	<u><i>Board</i></u>	<p>Paragraphs 27 to 30 of schedule 1 to the PAWA 2013.</p> <p>Work to enable preparation of the procedural rules is delegated to the Auditor General as Chief Executive who delegates it further to the Director of Corporate Services.</p> <p>Director of Corporate Services is supported by the Board Secretary.</p>

	Function	Delegated, Reserved or <u>Reserved</u> by statute	Notes and conditions
6.5	Designating a person to temporarily exercise the functions of the Auditor General	<u>Board</u>	<p>Paragraph 5 of schedule 2 to the Public Audit (Wales) Act 2013.</p> <p>Designation must be with the agreement of the National Assembly (the Relevant Committee).</p> <p>Work to enable the Board to fulfil this function is delegated to the Director of Corporate Services.</p>
6.6	Complying with legal obligations imposed on the Board other than by tax or employment legislation, eg information governance, equality legislation and the Welsh Language (Wales) Measure 2011	Auditor General as Chief Executive	Auditor General delegates this function further to the Director of Corporate Services.
6.7	Appointment of chairs and members of board committees	<u>Board</u>	The Board Secretary supports the Board in this function.
6.8	Work to enable preparation of other Board policies (such as the Code of Conduct and the travel and subsistence policy)	Auditor General as Chief Executive	Auditor General is supported by the Board Secretary.

Scheme of delegation of functions of the Auditor General for Wales

Introduction

- 1 This scheme sets out the delegations of functions of the Auditor General for Wales (Auditor General) and is made under section 18 of the Public Audit (Wales) Act 2013. The functions of the Auditor General may only be delegated in accordance with a scheme prepared by the Auditor General.
- 2 For context, the scheme also sets out functions that are reserved for exercise by the Auditor General personally. For a comprehensive view of delegations in the organisation, this scheme should be read alongside the scheme of delegation of the Wales Audit Office (the Board), particularly as that scheme provides for:
 - the delegation of certain Board functions to the Auditor General as Chief Executive of the organisation; and
 - audit and accounting functions that are relevant to the Auditor General's responsibilities as the Wales Audit Office's Accounting Officer.
- 3 The Auditor General may revise or revoke his or her scheme of delegation at any time, after consulting the Board. Furthermore, regardless of the provisions of this scheme, the Auditor General may at any time exercise any of his or her functions personally.
- 4 Despite any delegation arrangements, the Auditor General remains personally responsible for the exercise of his or her functions.
- 5 In situations where the Auditor General is unwilling or unable to discharge the functions of his or her office, the Board may, with the agreement of the National Assembly, designate a person to exercise those functions temporarily in accordance with Part 3 of Schedule 2 to the 2013 Act. In such circumstances, this scheme will apply as if made by the designated person and may be revised or revoked by that person, subject to the statutory requirement for consultation with the Board.
- 6 The next sections of this document provide:
 - a a summary of the functions of the Auditor General so as to provide context for the detailed schedule of delegation (and without prejudice to the content of the schedule);
 - b the conditions that apply to this scheme;
 - c a summary of the functions reserved to the Auditor General;
 - d a detailed schedule of delegations.

The Auditor General's general and reserved functions

- 7 The Auditor General has responsibilities and functions in relation to three roles:
- a their auditor role, which includes:
 - i. the statutory audit of accounts;
 - ii. audits done by agreement;
 - iii. value for money examinations and studies (for brevity, the term 'study' in this document refers to both examinations and studies);
 - iv. the certification of grants claims and returns;
 - v. improvement assessments, improvement planning audits and special inspections done under the Local Government (Wales) Measure 2009;
 - vi. preparing a scheme of delegation for the exercise of their functions;
 - vii. preparing a code of audit practice for the exercise of their audit functions.
 - b their role as Accounting Officer of the Wales Audit Office, which includes—
 - i. keeping proper accounts and records of the Wales Audit Office in relation to each financial year;
 - ii. preparing a statement of those accounts;
 - iii. complying with additional responsibilities in relation to the accounts and finances of the Wales Audit Office which are from time to time specified by the National Assembly for Wales.
 - c their role as Chief Executive of the Wales Audit Office. Statute does not explicitly set out the Chief Executive's functions but the Board delegates some functions to enable the Auditor General to fulfil the Chief Executive role. These are covered in the Wales Audit Office's scheme of delegation.

- 8 The following functions are reserved for exercise by the Auditor General:
- a assignment of engagement directors;
 - b authorising the commencement of studies, special inspections and data matching exercises;
 - c decisions to lay reports and other Auditor General documents before the National Assembly (this excludes decisions on the timing of the laying of documents that are subject to a duty to lay);
 - d where there is no relevant provision to lay (as for example is the case with certain types of local government studies), approving the publication of study reports (and 2009 Measure reports and data-matching reports);
 - e authorising the issue of a code of audit practice, code of data-matching practice and other corporate documents that the Auditor General is required by statute to prepare;
 - f provision of the Auditor General's opinion as 'Relevant Person' under s36 of the Freedom of Information Act 2000;
 - g signing the statement of accounts and governance statement;
 - h appearance as witness before the Relevant Committee of the National Assembly;
 - i ensuring the proper establishment of proper financial procedures, safeguarding of public resources and provision of adequate management information, including having regard to advice from Internal Audit;
 - j jointly preparing the Annual Plan, Relationship Code, Estimate and reports on the exercise of functions (progress reports).

Conditions of delegation

- 9 The delegations made in this scheme are subject to the following conditions:
 - a all delegated powers must be exercised in accordance with the Wales Audit Office's policies and procedures, the Code of Audit Practice and Auditor General guidance;
 - b before exercising any delegated function the person exercising the function must undertake appropriate consultations, for example, with the Director of Finance and HR in respect of any significant resource implications;
 - c delegated powers must not be exercised in a manner that is likely to be a cause for public concern;
 - d except where the schedule indicates that a function may not be delegated or not delegated further, further delegation is permitted provided that such delegation is recorded in writing;
 - e functions that the Board has delegated to the Auditor General in their capacity as Chief Executive of the Wales Audit Office may be considered by the Management Committee under its terms of reference; the person exercising the delegated function will determine the nature, scope and timing of any engagement with the Committee.
- 10 Those exercising delegations will have regard to the role and responsibilities of the Management Committee as described in its terms of reference. The person exercising the delegated function will determine the nature, scope and timing of any engagement with the Committee.

Detailed schedule of delegations

	Function	Delegated, Reserved or Reserved by statute	Notes and conditions
1	Audit etc. of public bodies		
1.1	Overall planning of audit activity, including in particular determining the total resources required	Assistant Auditor General	<p>Audit activity includes:</p> <ul style="list-style-type: none"> • audit of accounts, including additional related work such as work to fulfil the requirement that the Auditor General satisfy him/herself in relation to the audit of a body's accounts that the body has made proper arrangements for securing economy, efficiency and effectiveness ('the value-for-money (VFM) conclusion'). • VFM examinations and studies. • Local government improvement audit, assessment and special inspection ('2009 Measure work'). • Certification of grant claims and returns etc (under paragraph 20 of Schedule 8 to the Government of Wales Act 2006 (GOVA)). • Data matching. • Agreement work.
1.2	Assignment of engagement director to an audited body	<i>Auditor General</i>	Auditor General will be advised by the Assistant Auditor General.

	Function	Delegated, Reserved or Reserved by statute	Notes and conditions
1.3	Assignment of engagement leads, staff and contractors to audit projects	Assistant Auditor General	Assistant Auditor General delegates further to business directors in respect of assignment of Wales Audit Office staff and contractors.
1.4	Approving commencement of extraordinary audit under s37 of PAWA 2004 (also approval of issue of report on such an audit)	<i>Auditor General</i>	
1.5	Planning and execution of audit projects	Engagement lead assigned under 1.3	Engagement lead to further delegate audit work to staff assigned to the audit project.
1.6	Co-ordinating audit work at an audited body, including serving as the principal point of contact with that body	Engagement director assigned under 1.2	Engagement director must consult the relevant engagement lead(s) regarding this matter.
1.7	Signing audit opinions on the accounts of the Welsh Ministers and Assembly Commission prepared under sections 131 and 137 of GOWA 2006 respectively, including approving the laying of reports in the public interest under paragraph 19 of schedule 8 to GOWA 2006 arising from examination of accounts	<i>Auditor General</i>	
1.8	Signing audit opinions on accounts that are to be laid	<i>Auditor General</i>	

	Function	Delegated, Reserved or Reserved by statute	Notes and conditions
1.9	<p>Signing audit opinions on accounts of bodies that are Welsh Improvement Authorities, Police and Crime Commissioners or Chief Constables</p> <p>Also, in relation to such Authorities where applicable:</p> <ul style="list-style-type: none"> • Approving the issue of immediate or other report in public interest under s22 of PAWA 2004 or paragraph 19 of Schedule 8 to GOWA 2006 • Giving electors (and their representatives) the opportunity to question the Auditor General about the accounts (s30 of PAWA 2004) • Application for declaration that an item of account is contrary to law under s32 of PAWA 2004, notification of decision not to seek such a declaration and provision of statement of reasons for not seeking declaration • Issue of advisory notice under s33 of PAWA 2004, provision of statement of reasons for such notices, withdrawal of such notices and notice thereof • Claim for judicial review under s36 of PAWA 2004 	Assistant Auditor General	Assistant Auditor General is required to keep Auditor General updated on the progress of specific audit issues.

	Function	Delegated, Reserved or Reserved by statute	Notes and conditions
1.10	<p>Signing audit opinions that are neither to be laid nor are in respect of Welsh Improvement Authorities, Police and Crime Commissioners or Chief Constables (e.g. community councils and agreement audits).</p> <p>Also, in relation to such bodies, giving electors (and their representatives) the opportunity to question the Auditor General about the accounts (s30 of PAWA 2004).</p>	Engagement lead assigned under 1.3	Answering questions to the Auditor General about the accounts may be delegated further to relevant managers
1.11	<p>In respect of local government bodies that are not Welsh Improvement Authorities, Police and Crime Commissioners or Chief Constables (eg community councils and agreement audits):</p> <ul style="list-style-type: none"> • Approving the issue of immediate or other report in public interest under s22 of PAWA 2004 • Application for declaration that an item of account is contrary to law under s32 of PAWA 2004, notification of decision not to seek such a declaration and provision of statement of reasons for not seeking declaration • Issuing advisory notices under s33 of PAWA 2004, provision of statement of reasons for such notices, withdrawal of such notices and notice thereof • Claim for judicial review under s36 of PAWA 2004 	Assistant Auditor General	

	Function	Delegated, Reserved or Reserved by statute	Notes and conditions
1.12	Auditor General Correspondence (audit-related correspondence) (excludes items that clearly fall solely within 4.3 below)	Assistant Auditor General	Assistant Auditor General delegates this function further to engagement directors.
1.13	Developing a proposal for a study (ie a project initiation document)	Assistant Auditor General	Assistant Auditor General delegates this function further to the engagement lead appointed to the study.
1.14	Approving a proposal for a study and authorising its commencement	<i>Auditor General</i>	
1.15	Laying or otherwise authorising the publication of a study report	<i>Auditor General</i>	
1.16	Planning and executing 2009 Measure work (subject to 1.17 and 1.18 below)	Engagement Lead assigned under 1.3	Engagement Lead to further delegate to staff assigned to the work.
1.17	Authorising commencement of a special inspection under s21 of the 2009 Measure	<i>Auditor General</i>	
1.18	Authorising publication of reports on 2009 Measure work	<i>Auditor General</i>	
1.19	Signing of grant claim certificate	Certification engagement lead assigned under 1.3	Signing of non-complex grant claims delegated to audit managers.

	Function	Delegated, Reserved or Reserved by statute	Notes and conditions
1.20	Data Matching		
1.20.1	Assigning engagement lead for preparing Code of Data Matching Practice	<i>Auditor General</i>	
1.20.2	Assigning staff for preparing Code of Data Matching Practice	Engagement lead designated under 1.20.1	
1.20.3	Approving and issuing Code of Data Matching Practice	<i>Auditor General</i>	
1.20.4	Authorising the commencement of a data-matching exercise	<i>Auditor General</i>	
1.20.5	Authorising the publication of a report on a data-matching exercise	<i>Auditor General</i>	
2.	Control of the Welsh Consolidated Fund		
2.1	Approvals to draw from the Welsh Consolidated Fund (WCF)	Staff specifically authorised by the Auditor General to approve requests to draw (as specified in the WCF records)	May not be delegated further without explicit approval of the Auditor General.
2.2	Maintaining a central record of authorised drawings from the WCF	Staff specifically authorised by the Auditor General to approve requests to draw (as specified in the WCF records)	May not be delegated further without explicit approval of the Auditor General.

	Function	Delegated, Reserved or Reserved by statute	Notes and conditions
3.	Issue of code of audit practice, technical guidance and quality		
3.1	Assigning an engagement lead for preparing or revising the code of audit practice	<i>Auditor General</i>	
3.2	Assigning staff to financial audit technical team	Assistant Auditor General	
3.3	Assigning staff to Performance development and guidance team	Assistant Auditor General	
3.4	Preparing and revising code of audit practice	Engagement lead assigned under 3.1	
3.5	Consulting on and authorising the issue of a code of audit practice or a revision thereof	<i>Auditor General</i>	
3.6	Providing advice and guidance under the code of audit practice: a In respect of financial audit and grant certification b In respect of the VFM conclusion, VFM examinations, studies and 2009 Measure work	a Financial Audit Technical Director b Performance Development Director	Financial Audit Technical Director to delegate further to staff assigned to technical team. Performance Development Director to delegate further to staff assigned to Performance development team.
3.7	Assigning staff and engaging contractors for monitoring the quality of audit work and relevant corporate support systems	Assistant Auditor General	

	Function	Delegated, Reserved or Reserved by statute	Notes and conditions
4.	Ancillary functions etc.		
4.1	Assigning an engagement lead for the Good Practice Exchange (GPX)	<i>Auditor General</i>	
4.2	Overall planning and management of GPX work	Engagement lead assigned under 4.1	
4.3	Handling complaints concerning the exercise (or otherwise) of the functions of the Auditor General and disclosures of wrongdoing by workers (whistleblowing)	Director of Corporate Services	Director of Corporate Services is supported by the Head of Law and Ethics.
4.4	Communications work in respect of Auditor General's functions (eg press notices)	Director of Corporate Services	Director of Corporate Services is supported by the Head of Communications.
4.5	Complying with legal obligations imposed on the Auditor General other than by audit legislation. For example: anti-money laundering work, information governance work and equality legislation compliance.	Director of Corporate Services	Director of Corporate Services is supported by the Head of Law and Ethics in respect of putting arrangements in place. Managers and staff are responsible for ensuring compliance on a day-to-day basis.
4.6	Provision of the Auditor General's opinion as 'Relevant Person' for s36 of the Freedom of Information Act 2000	<i>Auditor General</i>	

	Function	Delegated, Reserved or Reserved by statute	Notes and conditions
5	Other functions		
5.1	Jointly preparing ⁵ the Annual Plan with the Board	<u>Auditor General</u>	Auditor General delegates work to prepare the annual plan to the Director of Corporate Services who is supported by the Head of Planning and Reporting.
5.2	Jointly preparing ⁶ the relationship code with the Board	<u>Auditor General</u>	Auditor General delegates work to prepare the Relationship Code to the Director of Corporate Services who is supported by the Board Secretary. The Board Secretary will consult the Head of Law and Ethics.
5.3	Jointly preparing ⁷ the Estimate with the Board	<u>Auditor General</u>	Auditor General delegates work to prepare the estimate to the Director of Finance and HR who is supported by the Finance Manager.
5.4	Jointly preparing ⁸ reports on exercise of functions (including in terms of consistency with the Annual Plan) with the Board's Chair	<u>Auditor General</u>	Auditor General delegates work to prepare reports to the Director of Corporate Services who is supported by the Head of Planning and Reporting.

5 i.e. concluding the Annual Plan's preparation

6 i.e. concluding the Relationship Code's preparation

7 i.e. concluding the Estimate's preparation

8 i.e. concluding the preparation of reports on exercise of functions

	Function	Delegated, Reserved or Reserved by statute	Notes and conditions
5.5	Preparing the Auditor General's scheme of delegation	<i>Auditor General</i>	In preparing or revising a scheme the Auditor General must consult the Board (s18(7) of the 2013 Act). Auditor General delegates work to prepare their scheme of delegation to the Director of Corporate Services who is supported by the Head of Law and Ethics.
5.6	Nominating a member of staff as the Auditor General's nominated employee member of the Board	<u><i>Auditor General</i></u>	Auditor General will take account of the advice of the Board in making such a nomination.
6.	Accounting Officer Role (read in conjunction with section 6 of the Wales Audit Office's scheme)		
6.1	Approving accounting policies	<i>Auditor General as Accounting Officer</i>	Also reserved to the Board. Accounting Officer and Board will be advised by the Audit and Risk Assurance Committee.

	Function	Delegated, Reserved or Reserved by statute	Notes and conditions
6.2	Keeping proper accounts and records in relation to each financial year	Director of Finance and HR	Director of Finance and HR delegates this function further to budget heads in respect of budgets delegated per the Financial Management Handbook.
6.3	Preparing a statement of accounts giving a true and fair view of the state of the Wales Audit Office's affairs at the end of the financial year and of the Wales Audit Office's income and expenditure in the financial year	Director of Finance and HR	
6.4	Signing the Annual Governance Statement and the statement of accounts for each financial year	<i>Auditor General as Accounting Officer</i>	
6.5	Establishing arrangements to enable the Accounting Officer to meet his or her responsibilities under Managing Welsh Public Money and any additional responsibilities set by the National Assembly	Director of Finance and HR	Additional responsibilities set in the Accounting Officer Memorandum.

Wales Audit Office
24 Cathedral Road
Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@wao.gov.uk

Website: www.wao.gov.uk

Swyddfa Archwilio Cymru
24 Heol y Gadeirlan
Caerdydd CF11 9LJ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn Testun: 029 2032 0660

E-bost: info@wao.gov.uk

Gwefan: www.wao.gov.uk