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Peredur Owen Griffiths MS  
Chair of the Finance Committee  
Senedd Cymru

Via email

**Reference:** IR24003/AC454/caf

**Date issued:** 09 September 2024

Dear Peredur

## The code of practice governing the relationship between the AGW and the WAO

Under Paragraph 1 of Schedule 2 to the Public Audit (Wales) Act 2013 ('the Act'), the Wales Audit Office and the Auditor General for Wales are required to prepare and lay a Code of Practice ('Code') dealing with the relationship between us.

The Code is designed to provide clarity on the respective roles of the Wales Audit Office and the Auditor General and to support Audit Wales in operating to high standards of governance while protecting the Auditor General's statutory audit independence.

We have updated the Code:

- to update terms e.g., National Assembly to become Senedd;
- to clarify and strengthen the language to reflect the requirements of the Public Audit (Wales) Act 2013;
- for clarification, consistency and accuracy of content and terminology including to reflect the requirements of the Public Audit (Wales) Act 2013;
- to ensure the Code properly and clearly reflects the respective functions of the AGW and the WAO;
- to reflect requirements of the Ethical Standard; and
- to provide clarity on the exercise of the AGW's functions under conflict resolution.

While we laid the proposed revised Code in December 2023 it has come to our attention that the Code has not yet been approved formally by the Finance Committee on behalf of the Senedd<sup>1</sup>.

We apologise for the delay in writing and invite the approval of the revised Code (copy attached) by the Finance Committee.

Yours sincerely



**DR IAN REES**  
**Chair, Wales Audit Office**

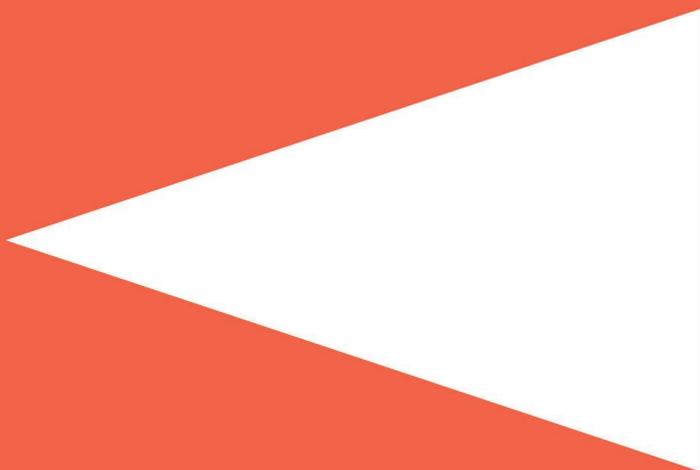


**ADRIAN CROMPTON**  
**Auditor General for Wales**

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<sup>1</sup> Welsh Parliament Standing Order 18.10 sets out that exercising “the functions set out in Paragraph 1(4) of Schedule 2 to the Public Audit (Wales) Act 2013 relating to the approval of a Code of Practice dealing with the relationship between the Auditor General and the Wales Audit Office” must be done by the “responsible committee”, that is, the Finance Committee.

Code of Relationship Practice between  
the Auditor General for Wales and the  
Wales Audit Office



This Code of Practice has been jointly prepared by the Auditor General for Wales and the Wales Audit Office under paragraph 1 of Schedule 2 the Public Audit (Wales) Act 2013.

It is laid by the Auditor General and the Chair of the Wales Audit Office before the Welsh Parliament/Senedd Cymru under the same provision.

The Welsh Parliament/Senedd Cymru approved this Code on [insert date]

This document is also available in Welsh.

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## **Purpose**

- 1 As required by paragraph 1 of Schedule 2 to the Public Audit (Wales) Act 2013 ('the Act'), this Code of Practice ('Code') deals with the relationship between the Wales Audit Office and the Auditor General for Wales. The Code is subject to approval by the Welsh Parliament/Senedd Cymru ("the Senedd"). The Wales Audit Office and the Auditor General must comply with the provisions of an approved Code.
- 2 The Act creates a complex relationship between the Wales Audit Office and the Auditor General. This Code is designed to ensure that the Wales Audit Office:
  - observes, protects and defends the Auditor General's statutory audit independence; and
  - provides the organisation with high standards of governance.

## **Governance framework**

- 3 Under the Act, the office of Auditor General is a corporation sole. The office holder is personally responsible for audit and inspection functions in respect of a wide range of public bodies. The Auditor General has complete discretion as to how he exercises those functions, subject to having regard to best professional practice, having regard to advice given by the Wales Audit Office and aiming to operate efficiently and cost-effectively.
- 4 Under the Act the Wales Audit Office:
  - (a) must monitor the exercise of the Auditor General's functions;
  - (b) may provide advice to the Auditor General about those functions;
  - (c) must ensure the provision of resources required for the exercise of those functions and that the operational independence of the office of Auditor General is preserved; and
  - (d) exercises specific functions, jointly with the Auditor General or in its own right.
- 5 The Auditor General is a member of the Wales Audit Office as well as its Chief Executive and Accounting Officer. Therefore, the Auditor General's role is complex; he is responsible for:
  - his own audit and inspection functions; and
  - as a member of the Board, for providing the resources to undertake those functions and to advise on and monitor his activities.

## **The Auditor General's independence**

- 6 The principle of audit independence is well-established in legislation, in international professional standards and in the standards of conduct set by professional accountancy bodies.
- 7 Section 8 of the Act sets out that the Auditor General has complete discretion (subject to the points in paragraph 3 above) as to the manner in which he exercises the functions of that office and that he is not subject to the direction or control of the Senedd or the Welsh Government.
- 8 The Wales Audit Office must not do anything to undermine the Auditor General's actual or perceived independence and objectivity.

## **Principles governing the relationship between the Auditor General and the Wales Audit Office**

- 9 The Auditor General and the other members of the Wales Audit Office adhere to the following principles in their dealings with one another:

- (a) working together in the common aim of running an effective public audit organisation;
- (b) protecting the audit independence of the Auditor General;
- (c) ensuring adherence to ethical and professional auditing standards;
- (d) operating and demonstrating high standards of corporate governance;
- (e) recognising and respecting the particular roles of the members, including not seeking to operate beyond their respective functions set out in statute (or properly incidental to those functions);
- (f) working in an open and constructive manner, providing mutual respect; and
- (g) keeping one another informed of significant developments in the operation of the organisation and the environment in which it works.

## **Requirement to comply with the Wales Audit Office Code of Conduct for Board members**

- 10 The Code of Conduct sets standards for the conduct of Board members. It reinforces the core values that underpin the Wales Audit Office's work and is a reference point for decisions and courses of action in carrying out the statutory and professional responsibilities of the Board.
- 11 Board members are required to comply with the Code of Conduct and to confirm that they have done so annually. Each year they must also review and update their registers of interest identifying any potential conflicts, including those that might carry risks to the Auditor General's independence.

## **Roles and responsibilities**

- 12 **Appendix 1** summarises the main roles of the Auditor General and the Wales Audit Office.

## **Processes for undertaking particular functions**

### **Monitoring and advising on the exercise of the Auditor General's functions (section 17 of the Act)**

- 13 The Wales Audit Office may advise the Auditor General and must monitor the exercise of his functions. The Auditor General must have regard to any advice given.
- 14 The nature and scope of the Wales Audit Office's activities under this provision must not risk compromising the Auditor General's independence. It must not seek to direct his work programme either as a whole, or individual components of it. The Wales Audit Office needs sufficient information to ensure that the Auditor General has the necessary staff and other resources to fulfil his functions efficiently and effectively.
- 15 The formal processes are as follows.
  - (a) In jointly preparing the annual plan, the Wales Audit Office must seek to understand the nature and scope of the Auditor General's work programme and the financial and other resources required to deliver it (which it needs to provide).
  - (b) Alongside the annual plan, the Wales Audit Office must review its workforce strategy which

governs more detailed plans for recruiting, retaining and deploying staff and for their learning and development.

- (c) During the year, the Wales Audit Office must obtain and review regular reports that allow it to scrutinise and monitor:
- i outturn against the approved budgets;
  - ii progress against the key performance indicators and ambitions set out in the annual plan; and
  - iii the management of strategic risks to delivering the annual plan.
- (d) Periodically, the Wales Audit Office receives reports of the arrangements in place for monitoring and assuring the quality of the Auditor General's work and their effectiveness.
- (e) The Auditor General must provide timely updates on any matters that do or may have a significant effect on the proper exercise of his or the Wales Audit Office's statutory functions.
- (f) In the event that the Auditor General requires more resources to deliver his work programme than was estimated in preparing the annual plan, he may put forward proposals for funding the work, which may include requesting additional resources through a supplementary estimate.
- 16 This information allows the Wales Audit Office to explore and challenge the efficiency and effectiveness of the exercise of the Auditor General's functions and the management of the organisation overall.
- 17 The Chair and the Auditor General must liaise regularly on a one-to-one basis to develop and maintain their working relationship, recognising the importance of trust, communication and mutual understanding. In these discussions they must aim to:
- update each other on current issues, including any emerging concerns that might lead to increasing or new strategic risks;
  - discuss matters that might be coming forward for the Board's consideration, thus helping to shape and manage its forward work programme;
  - develop a mutual understanding of how the functions of the Auditor General and the Wales Audit Office are delivered; and
  - provide advice and mutual support as well as challenging each other constructively.
- 18 The Auditor General and the Wales Audit Office must seek to operate on a "no surprises" basis. They must also seek to collectively drive the delivery of an efficient and effective public audit service for Wales.

## **Delegation and joint exercise of the functions of the Auditor General (section 18 of the Act)**

- 19 Section 18 of the Act provides for the Auditor General to delegate his statutory functions to an employee of the Wales Audit Office, a person who provides services to the Wales Audit Office, or such persons acting jointly.
- 20 The Act requires such delegations to be set out in a scheme of delegation on which the Auditor General consults the Wales Audit Office.

## **Provision of services (section 19 of the Act)**

- 21 Under Section 19, the Wales Audit Office may arrange:

- to receive administrative, professional or technical services that it or the Auditor General may need; and
  - to provide administrative, professional or technical services to public authorities.
- 22 In recognition of the need to protect the Auditor General's independence in the exercise of his functions, and in recognition of the need for the whole organisation to comply with the Ethical Standard set by the Financial Reporting Council, the Wales Audit Office must seek to avoid making any arrangements under section 19 that would undermine the integrity, objectivity or independence of the Auditor General. Similarly, the Wales Audit Office must seek to avoid making any arrangements under section 19 that may cause the integrity, objectivity or independence of the Auditor General to be perceived to be undermined.
- 23 Before making arrangements under section 19, the Wales Audit Office must consult the Auditor General.
- 24 The Wales Audit Office must also consult the Auditor General before making any arrangements for any public authority, registered auditor or approved accountancy body to co-operate with or give assistance to the Auditor General.
- 25 The Auditor General must decline arrangements under section 19 or any other work that is to be done on an agreed basis, if he considers that the likely available resource is insufficient, or if he considers that the work would undermine the integrity, objectivity or independence of the Auditor General, or if he considers those things would be perceived to be undermined.

## **The Wales Audit Office's provision of resources to the Auditor General: the Annual estimate of income and expenses (section 20 of the Act)**

- 26 The annual estimate of income and expenses provides for the resources required to cover the capital and revenue expenditure (including non-cash costs) incurred by the Wales Audit Office. It will include funding for the Auditor General's work programme.
- 27 For each financial year, the Auditor General estimates the resources required to deliver his work programme. The funds required are a first charge on the resources allocated to the Wales Audit Office which cannot amend that part of the estimate without the Auditor General's agreement.
- 28 The Wales Audit Office and the Auditor General jointly lay the estimate before the Senedd at least five months before the beginning of the financial year to which it relates. They give evidence on the joint estimate at any hearing that the responsible committee may hold on it.
- 29 In setting the estimate, the Auditor General and the Wales Audit Office must each ensure that audit engagements and the work of the ethics function within the organisation are provided with sufficient, appropriately skilled and experienced staff and other such necessary resources, in accordance with the Ethical Standard.

## **The Wales Audit Office's provision of resources to the Auditor General: the fee scheme (sections 23 and 24 of the Act)**

- 30 The Wales Audit Office charges fees for certain audit work carried out by or on behalf of the Auditor General and for services that it provides under Section 19 of the Act. Fees may only be charged only in accordance with a scheme prepared under Section 24 of the Act. The Wales Audit Office must review the scheme at least once a year.
- 31 As part of the process for preparing the joint estimate of income and expenses with the Auditor General, the Wales Audit Office considers the arrangements for setting fee rates which provide a framework for actual fees charged to individual audit bodies (and therefore are relevant to an assessment of the overall resource requirement).
- 32 The Wales Audit Office must consult publicly on its proposed fee scales. The WAO must have regard to the results of consultation in setting its fee scheme and the resource requirement in the joint estimate of income and expenses.
- 33 The Wales Audit Office lays the fee scheme, and any revisions to it before the Senedd. The Auditor General and the Chair of the Wales Audit Office give evidence at any hearing that the responsible committee holds on the fee scheme before deciding whether to approve it<sup>1</sup>.

## **The Wales Audit Office's provision of resources to the Auditor General: the Annual Plan (sections 25 to 27 of the Act)**

- 34 Section 25 of the Act requires the Auditor General and the Wales Audit Office to jointly prepare an annual plan before the beginning of the financial year to which it relates. Such plans must set out:
- the Auditor General's and the Wales Audit Office's work programmes (i.e. their priorities in the exercise of their functions for the year);
  - the resources available, and which may become available, to the Wales Audit Office; and
  - how those resources will be used to deliver the work programmes.
- 35 To provide context for the development of the Annual Plan and to inform the development of the Estimate the Auditor General and the Wales Audit Office must seek to identify and share their longer-term vision and priorities in the exercise of their functions for a three-year period.
- 36 Each year, Wales Audit Office staff prepare a draft of the annual plan under the direction of the Auditor General in respect of both the Auditor General's functions and the Wales Audit Office's functions, i.e. with the Auditor General acting in his capacity as both the auditor of Welsh public bodies and as the chief executive of the Wales Audit Office. The Wales Audit Office must scrutinise the plan to help to inform its understanding of the nature and scope of the Auditor General's work programme and its monitoring activities under section 17 of the Act. Subject to clarifying any issues or concerns with each other's work programmes, the Wales Audit Office and the Auditor General jointly finalise the plan.
- 37 The Chair of the Wales Audit Office and the Auditor General lay the plan jointly before the Senedd and give evidence at any hearing of the responsible committee. There is no statutory deadline for laying the plan, but it must be prepared before the start of the financial year to which it relates so the Auditor General and the Wales Audit Office endeavour to lay it before that time.

<sup>1</sup> The responsible committee's approval is not required if the only revision is to incorporate a scale of fees prescribed by the Welsh Ministers (section 24(5) and (6) of the Act refers)

- 38 The Auditor General and the Wales Audit Office are not bound by the annual plan but must have regard to it in the exercise of their functions.

## **Wales Audit Office accounts and audit (paragraphs 33 to 35 of Schedule 1 to the Act)**

- 39 The Auditor General is the Accounting Officer for the Wales Audit Office and is responsible for the preparation of the annual accounts, the keeping of proper financial records and other responsibilities specified by the responsible committee of the Senedd<sup>2</sup>.
- 40 The Chair of the Wales Audit Office is responsible for submitting the accounts to the external auditor appointed by the Senedd.
- 41 The Board considers the annual accounts prepared by the Auditor General, taking account of the view of the Audit and Risk Assurance Committee. The Board recommends to the Auditor General whether he should sign the accounts.
- 42 The Auditor General gives evidence at any hearing that the responsible committee may hold in relation to the Wales Audit Office's accounts or any report laid before the Senedd by the Wales Audit Office's external auditor.

## **Annual and interim reports (paragraph 3 of Schedule 2 to the Act)**

- 43 The annual and interim reports cover the exercise of functions in relation to the priorities described in the annual plan.
- 44 Staff of the Wales Audit Office draft the reports under the direction of the Auditor General and Chief Executive. The Auditor General and the Chair jointly prepare the reports after seeking the Board's views and making any modifications they consider appropriate.
- 45 The Chair of the Wales Audit Office and the Auditor General lay the reports jointly before the Senedd and give evidence at any hearing that the responsible committee may hold on them.
- 46 For reasons of efficiency and effectiveness and to present a comprehensive picture of performance across the year, the annual report required by paragraph 3 of Schedule 2 to the Act is prepared with the annual report and accounts required by paragraph 33 of Schedule 1 to the Act and laid as a single document for consideration by the responsible committee.

## **Maintaining standards of corporate governance**

- 47 As the Accounting Officer of the Wales Audit Office the Auditor General is accountable for the stewardship of resources. His responsibilities are detailed in paragraph 33 of Schedule 1 to the Act and as set out by the Senedd's relevant committee, usually in the Memorandum for the Accounting Officer of the Wales Audit Office.
- 48 The Accounting Officer must ensure that the Wales Audit Office operates to a high standard of probity. This includes having in place:

<sup>2</sup> Additional responsibilities are specified in the Accounting Officer memorandum

- a governance structure which transmits, delegates, implements and enforces decisions;
  - robust internal controls to safeguard, channel and record resources as intended; and
  - arrangements to give timely, transparent and realistic accounts of the business and decisions.
- 49 The Wales Audit Office must monitor the governance arrangements and internal control systems to ensure that they are operating effectively. It is supported in that role by two committees, for audit and risk assurance and for remuneration and HR, both of which operate in an advisory capacity.
- 50 In constructing its corporate governance framework, the Wales Audit Office must take into account good practice. On a voluntary basis, it completes a self-assessment against the Code of Good Practice for corporate governance in central government departments insofar as it is applicable.
- 51 The Chair and the Auditor General report on these arrangements in the annual report and accounts. The Wales Audit Office, with the Auditor General taking the lead in his role as Accounting Officer seeks to identify and manage risks effectively, and conducts its business in an economic, efficient and effective way.

## **Publicity and public comment**

- 52 Publicity and comment on the work of the Auditor General and of the Wales Audit Office are integral incidental aspects of their respective public reporting functions. Those functions are quite distinct, and it is important to be clear about who may comment publicly in relation to them.
- 53 The Chair and other non-executive members of the Wales Audit Office may not publicly comment about questions of audit opinion and judgement, including the selection and design of value for money examinations and studies, which are matters for the Auditor General.
- 54 The Chair and other non-executive members of the Wales Audit Office may, with the Chair's approval, comment publicly on other (i.e. non-audit) aspects of the work of the Wales Audit Office in general terms and on the governance of the organisation.
- 55 The Auditor General must where practicable, consult the Chair on public comment that he plans to make in his capacity as Chief Executive of the Wales Audit Office or where such comment concerns matters (including audit-related matters) that could affect the reputation of the Wales Audit Office.

## **Conflict resolution**

- 56 In the event of a disagreement between the Auditor General and the Chair of the Wales Audit Office on a matter other than the Auditor General's exercise of audit functions, the matter in dispute must be referred to the members in a Board meeting for resolution.
- 57 In some circumstances, it may be appropriate for the Wales Audit Office's Senior Independent Director to act as mediator in such disagreements.
- 58 The Auditor General's exercise of audit functions are matters solely for him to determine having taken account of any advice provided by the Wales Audit Office. Therefore, while a disagreement on such matters may arise, it will be resolved by the Auditor General's decision having taken account of any advice. The Auditor General must only ensure that he has taken account of such advice; he is not required to follow the advice.

# Appendix 1

## Overview of the responsibilities of the Auditor General and the Wales Audit Office

Board member	Main responsibilities
All members	<p>Exercise collectively the statutory functions of the Wales Audit Office including:</p> <ul style="list-style-type: none"><li>• making rules for the purpose of regulating its own procedures;</li><li>• delegating Wales Audit Office functions where permitted;</li><li>• making a recommendation to the Senedd regarding the appointment of an external auditor to the Wales Audit Office;</li><li>• preparing, for the Senedd's approval, a scheme relating to the charging of fees by the Wales Audit Office; and for reviewing (and if necessary revising) that scheme at least once a year;</li><li>• designating (with the agreement of the Senedd) a person to exercise the functions of the Auditor General on a temporary basis if the office is vacant or the incumbent Auditor General is unwilling or unable to discharge his/her functions;</li><li>• making arrangements under Section 19 of the 2013 Act to provide or receive administrative, professional or technical services subject to consultation with the Auditor General when required;</li><li>• making provision for any additional payments to be made to the Auditor General to cover expenses properly and necessarily incurred by him/her in the capacity as a Board Member and Chief Executive;</li><li>• providing resources for the exercise of the Auditor General's functions as the Auditor General requires;</li><li>• employing staff to assist in the exercise of the Auditor General's functions;</li><li>• procuring services for the purposes of the Auditor General's functions;</li><li>• holding documents or information acquired in the course of, or otherwise, for the purposes of the Auditor General's functions;</li><li>• holding property for the purposes of the Auditor General's functions; and</li><li>• keeping records in relation to the Auditor General's functions.</li></ul> <p>Aiming to carry out all functions efficiently and cost-effectively.</p>

Board member	Main responsibilities
	<p>Exercise functions jointly with the Auditor General as follows:</p> <ul style="list-style-type: none"> <li>• preparing and laying the annual estimate of the Wales Audit Office's income and expenses, which must cover the resources required by the Auditor General for the exercise of their functions;</li> <li>• preparing an annual plan;</li> <li>• preparing a Code of Practice dealing with the relationship between the Wales Audit Office and the Auditor General;</li> <li>• complying with the Code of Practice approved by the Senedd.</li> </ul> <p>Exercise the implied responsibilities of a board by providing collective leadership in a manner that is compatible with the Auditor General's functions, including his duties as Accounting Officer. Members collectively contribute to:</p> <ul style="list-style-type: none"> <li>• setting the Wales Audit Office's strategic direction in providing resources for the Auditor General's functions, such as, for example, the long-term development of staff skills and the adoption of new technology, taking into account the Auditor General's plans;</li> <li>• setting the Wales Audit Office's values and behaviours, particularly in terms of instilling the necessary culture throughout the organisation and its activities, so as to ensure that meeting the ethical outcomes of the Ethical Standard—integrity, objectivity and independence—is paramount;;</li> <li>• as part of preparing the annual plan, advising on the allocation of financial and human resources to achieve the plan;</li> <li>• oversees the management of the Wales Audit Office's resources and monitors progress against performance measures and the annual plans;</li> <li>• satisfying themselves that they are supplied in a timely manner with information in a form and of a quality that enables it to discharge its responsibilities effectively</li> <li>• ensuring that, in his capacity as Accounting Officer, the Auditor General maintains strong and transparent systems of governance, risk management and internal control consistent with good practice, reporting on the effectiveness of the arrangements in the annual report and accounts;</li> <li>• advising on, and overseeing change processes, encouraging appropriate innovation to enhance the Wales Audit Office's capacity to delivery resources necessary for the proper exercise of the Auditor General's functions;</li> </ul>

Board member	Main responsibilities
	<ul style="list-style-type: none"> <li>• having due regard to succession planning and satisfying themselves that plans are in place to maintain an appropriate balance of skills and experience on the Board, its committees and within the organisation; and</li> <li>• authorising the use of the Corporate Seal.</li> </ul>
All members except the Auditor General	<p>Monitor, and advise on, the exercise of the Auditor General's functions.</p> <p>Jointly preparing with the Auditor General the joint estimate of income and expenses, the annual plan and the Relationship Code.</p>
All non-executive members	<p>Appointing (if thought fit) the employee member nominated by the Auditor General.</p> <p>Appointing and setting terms for the two employee members elected in accordance with the result of a ballot of employees.</p> <p>Determining the terms of appointment for the employee members.</p> <p>Considering whether to terminate the appointment of an employee member if any of the conditions specified in paragraph 21 of Schedule 1 to the Act apply.</p>
Chair	<p>Exercising the implied functions of the Chair including:</p> <ul style="list-style-type: none"> <li>• leading the proceedings of the Board, including ensuring all members are given the opportunity to contribute to balanced and appropriate discussion of issues;</li> <li>• overseeing board effectiveness at the individual and collective level, including by securing external, independent input when appropriate;</li> <li>• supporting and advising the Chief Executive and other senior executives as appropriate, respecting the boundaries between the Board's role and that of the management team;</li> <li>• acting as the spokesperson for the Wales Audit Office; and</li> <li>• as required by the Senedd, participating in the appointment of non-executive members and the Auditor General.</li> </ul> <p>Submitting to the auditor of the Wales Audit Office the accounts prepared by the Auditor General in his capacity as Accounting Officer.</p> <p>Jointly with the Auditor General:</p> <ul style="list-style-type: none"> <li>• laying before the Senedd the annual plan;</li> <li>• laying the Code of Practice dealing with the relationship between the Wales Audit Office and the Auditor General;</li> <li>• preparing and laying, as soon as practicable after the end of each financial year, an annual report on the exercise of the functions of the Auditor General and the Wales Audit Office during the year in relation to the</li> </ul>

Board member	Main responsibilities
	annual plan; and <ul style="list-style-type: none"> <li>• preparing and laying, at least once during each financial year, an interim report on the exercise of the functions of the Auditor General and the Wales Audit Office in relation to progress against the annual plan.</li> </ul>
Auditor General	<p>Exercising the range of audit etc., functions under the Government of Wales Acts 1998 and 2006, the Public Audit (Wales) Acts 2004 and 2013, the Well-being of Future Generations (Wales) Act 2015 and various other enactments.</p> <p>Exercising discretion as to the manner in which functions are exercised subject to:</p> <ul style="list-style-type: none"> <li>• aiming to carry out those functions efficiently and cost-effectively;</li> <li>• having regard to the standards and principles that an expert professional provider of accounting or auditing services would be expected to follow; and</li> <li>• having regard to advice given by the Wales Audit Office.</li> </ul> <p>Issuing a Code of Audit Practice prescribing the way in which certain functions are to be carried out.</p> <p>Preparing, and consulting the Wales Audit Office on, a scheme of delegation of functions.</p> <p>Exercising implied (and delegated) Chief Executive functions.</p> <p>Exercising Accounting Officer functions.</p> <p>Recommending a person to be the appointed member of the Wales Audit Office.</p>
Appointed Employee Member	As all members.
Elected Employee Member	As all members.



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We welcome correspondence and telephone calls in Welsh and English.  
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.