

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

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The Wales Audit Office and the Auditor General for Wales have prepared these schemes of delegation under section 18 and paragraph 32 of Schedule 1 to the Public Audit (Wales) Act 2013.

The Wales Audit Office and the Auditor General for Wales adopted their respective schemes on [31 July 2024].

Audit Wales is the umbrella identity of the Auditor General for Wales and the Wales Audit Office, which are each separate legal entities with their own legal functions. The Auditor General has functions of auditing and reporting on Welsh public bodies. The Wales Audit Office has functions of providing resources, such as staff, for the exercise of the Auditor General's functions, and of monitoring and advising the Auditor General. Where relevant, the text of this document identifies what are Auditor General functions and what are Wales Audit Office functions. Audit Wales is not a legal entity and itself does not have any functions.

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Audit Wales

24 Cathedral Road

Cardiff

CF11 9LJ

Telephone 02920 320 500

Email [info@audit.wales](mailto:info@audit.wales)

This document is also available in Welsh.

# Contents

## **Scheme of delegation of functions of the Wales Audit Office**

<u>Introduction</u>	4
<u>The Board's general and reserved functions</u>	4
<u>Conditions of delegation</u>	5
<u>Detailed schedule of delegations</u>	7
• <u>providing staff and other resources</u>	7
- <u>employing staff</u>	7
- <u>financial matters</u>	9
- <u>securing services</u>	10
- <u>holding property and managing accommodation</u>	11
- <u>holding documents and keeping records</u>	11
• <u>monitoring the exercise of the Auditor General's functions</u>	13
• <u>advising the Auditor General</u>	13
• <u>corporate planning, reporting and other obligations</u>	13
- <u>annual plan</u>	13
- <u>accounts and audit</u>	14
- <u>reports</u>	14
• <u>agreement work</u>	15
• <u>other functions</u>	15

## **Scheme of delegation of functions of the Auditor General for Wales**

<u>Introduction</u>	19
<u>The Auditor General's general and reserved functions</u>	20
<u>Conditions of delegation</u>	22
<u>Detailed schedule of delegations</u>	23
• <u>audit etc. of public bodies</u>	23
- <u>data matching</u>	28
• <u>control of the Welsh Consolidated Fund</u>	28
• <u>issue of a code of audit practice, technical guidance and quality</u>	29
• <u>ancillary functions etc.</u>	30
• <u>other functions</u>	30
• <u>Accounting Officer role</u>	32

# Schemes of delegation

## 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 As with other decisions, 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 Apart from functions that are reserved by statute, the Board provides a general delegation for its functions that have not been delegated or reserved under the Board's scheme of delegation to be exercised by the Auditor General as the Chief Executive of the Wales Audit Office and for such functions to be delegated further at the determination of the Auditor General. 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 advice<sup>1</sup>;

<sup>1</sup> The Auditor General has complete discretion as to the manner in which the functions of that office are exercised, subject to aiming to carry those functions efficiently and cost-effectively, having regard to the standards and principles of an expert provider of accounting and audit services, and having regard to advice from the Board.

- c) employing staff and providing resources for the exercise of the Auditor General's functions.
- 7 The Board is also under an overall statutory duty to “aim to carry out its functions efficiently and cost-effectively” (section 15 of the Public Audit (Wales) Act 2013).
- 8 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<sup>2</sup>;
  - (c) making rules for the purpose of regulating the Wales Audit Office's procedure;
  - (d) recommending to the Senedd a person to audit the accounts of the Wales Audit Office;
  - (e) designating, with the agreement of the Senedd, another person to temporarily exercise the functions of the Auditor General.
8. It should also be noted that the functions of jointly preparing and laying a report and an interim report each financial year on the exercise of the functions of the Auditor General and the Wales Audit Office is a function to be jointly exercised by the Chair of the Wales Audit Office and the Auditor General, and there is no statutory provision for these functions to be delegated. Similarly, the function of appointing employee members of the Board is a function of the non-executive members, and this also cannot be delegated.
9. 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.

## Conditions of delegation

- 9 The delegations made in this scheme are subject to the following conditions:
- (a) persons exercising delegated functions must aim to carry out those functions efficiently and cost-effectively, as required by section 15 of the Public Audit (Wales) Act 2013;
  - (b) all delegated functions must be exercised in accordance with the Wales Audit Office's policies and procedures;
  - (c) before exercising any delegated function, the person exercising the function must undertake appropriate consultations, for example, with the Head of Finance in respect of any significant resource implications;
  - (d) delegated functions must not be exercised in a manner that is likely to be a cause for public concern;

<sup>2</sup> It should be noted that while preparing the annual plan is a function of the Board to be exercised jointly with the Auditor General, laying the annual plan is a function of the Chair of the WAO to be exercised jointly with the Auditor General. There is no provision in statute for the function of laying the annual plan to be delegated.

- (e) 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 must have regard to the role and responsibilities of the Executive Leadership Team 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 Executive Leadership Team.

## Detailed schedule of delegations

	Function	Delegation/reservation	Notes and conditions
<b>1.</b>	<b>Providing staff and other resources to the Auditor General</b>		
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: (a) the pay strategy (b) significant changes to terms and conditions (c) novel or contentious policies, as defined in guidance (d) all other matters of employment terms and conditions	(a) to (c) reserved to Board (d) delegated to the Auditor General as Chief Executive	In addition to pay scales and the pay strategy, overall terms and conditions of employment generally refers to the Employee Handbook and any novel or contentious policies. The Board may be advised by the Remuneration & HR Committee
1.1.2	Determining the overall structure of the establishment including composition (in terms of seats and responsibilities) of the Executive Leadership Team	Delegated to the Auditor General as Chief Executive	Auditor General must take account of the advice of the Board
1.1.3	Determining the structure of the establishment below the Executive Leadership Team, including composition (in terms of numbers of posts and responsibilities)	Delegated to the Auditor General and Executive Directors acting jointly (the Executive Leadership Team) in respect of the overall structure, and severally for their respective business units	Subject to consultation in line with relevant HR policies, and subject to the medium-term financial plan
1.1.4	Appointment and termination of: (a) Executive Directors (b) engagement director(s) and/or engagement lead(s) for the Senedd Commission and the Welsh Consolidated Fund (c) all other directors	(a) Reserved to the Board (b) Reserved to the Board (c) Delegated to the Auditor General as Chief Executive	The Board is advised by the Remuneration & HR Committee  The Auditor General will take account of advice from the Executive Director Audit Services in appointing or terminating the appointment of audit directors  To ensure compliance with the FRC Ethical Standard, where the relevant engagement lead determines that matters arise that could be construed or perceived as leading to a conflict of interest on the part of the Auditor General as a natural person, the Auditor General takes no personal part in the exercise of these functions in relation to staff auditing the Senedd Commission or the

	Function	Delegation/reservation	Notes and conditions
			Welsh Consolidated Fund in respect of that work
1.1.5	Performance assessment of: (a) directors reporting to the Auditor General (b) other directors	(a) Delegated to the Auditor General as Chief Executive (b) Delegated to the Executive Director Audit Services	Countersigning arrangements apply as set out in the appraisal policy. With the following exceptions, the Auditor General will take part in the assessment of all directors, either directly or as countersigning officer. The exceptions are directors involved with audit of the Senedd Commission and the Welsh Consolidated Fund, where the relevant engagement lead determines that matters arise that could be construed or perceived as leading to a conflict of interest on the part of the Auditor General as a natural person. In such cases, the Auditor General does not take part in any assessment regarding that element of their role. The exclusion of such directors is to ensure compliance with the Ethical Standard
1.1.6	Appointment, assessment and termination of other employees	Delegated to the Auditor General as Chief Executive, except in relation to those auditing the Senedd Commission or the Welsh Consolidated Fund (termination of employee members of the Board is covered by delegation 6.5)	Further delegated to the Executive Director Corporate Services and further in line with HR policies To ensure compliance with the Ethical Standard, where the relevant engagement lead determines that matters arise that could be construed or perceived as leading to a conflict of interest on the part of the Auditor General as a natural person, the Auditor General takes no personal part in the exercise of these functions in relation to staff auditing the Senedd Commission or the Welsh Consolidated Fund.



	Function	Delegation/reservation	Notes and conditions
1.1.7	Approving applications for voluntary exit: (a) from (i) directors or (ii) any other staff where the value of the exit payment is £95,000 or above (b) all other applications	(a) Reserved to the Board (b) Delegated to the Executive Leadership Team	(a) as advised by the Remuneration & HR Committee (b) as advised by the Director Team
1.1.8	Setting and monitoring delivery of the People strategy and strategic workforce plan	Reserved to the Board	The Board may be advised by the Remuneration & HR Committee which is advised by the Executive Leadership Team
1.1.9	Approving new, or substantive changes to existing HR policies (other than those under delegation 1.1.1)	Delegated to the Executive Leadership Team	Preparation of these policies is delegated to the Executive Director Corporate Services who is supported by the Head of HR
1.1.10	Approving new, or substantive changes to existing, staff-related policies, including: <ul style="list-style-type: none"> <li>the Staff Code of Conduct</li> <li>the internal whistleblowing policy</li> <li>the gifts and hospitality policy</li> </ul>	Delegated to the Executive Leadership Team	Preparation of these policies is delegated to the Executive Director Corporate Services supported by the Head of Law & Ethics
1.2	Financial Matters		
1.2.1	Jointly preparing and laying the estimate of income and expenses with the Auditor General	Reserved by statute to the Board	Section 20 of the Public Audit (Wales) Act 2013 The Board is advised by the Executive Leadership Team
1.2.2	Approving the medium-term financial and workforce plan	Reserved to the Board	The Board is advised by the Executive Leadership Team
1.2.3	Setting internal budgets (including delegated budgetary responsibilities) within the approved estimate	Delegated to the Executive Leadership Team	Further delegations to budget holders and budget heads in line with the Financial Management Handbook and delegation letters
1.2.4	Approving expenditure commitments and monitoring internal budgets for projects and contracts with a lifetime value of: (a) £250,000 or more (excludes payroll) (b) between £50,000 and £250,000 (c) up to £50,000 (excludes losses and special payments – see delegation 1.2.5; also excludes agreement work – see section 5)	(a) Reserved to the Board (b) Delegated to the Executive Leadership Team (as Change Programme Board) (c) Delegated to the budget head for the relevant area of expenditure	

	Function	Delegation/reservation	Notes and conditions
1.2.5	Authorising losses and special payments: (a) £15,000 and above (b) below £15,000	(a) Reserved to the Board (b) Delegated to the Executive Leadership Team	
1.2.6	Approving the fee scheme for submission to the Senedd	Reserved by statute to the Board	Section 24 of the Public Audit (Wales) Act 2013 Board is advised by the Executive Leadership Team
1.2.7	Approving the payment of expenses to the Auditor General, including as Chief Executive	Reserved to the Chair	
1.2.8	Provision of additional life insurance: (a) changes to the rules of any scheme, including any decision to cancel the scheme (b) ongoing administration of any scheme	(a) Reserved to the Board (b) Delegated to the Executive Leadership Team	
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	Delegated to the Executive Leadership Team	Executive Leadership Team delegates the preparation of the policy and guidance to the Executive Director Corporate Services who is supported by the Head of Business Services in liaison with the Head of Finance
1.3.2	Determining particular services required, including drafting of specification	Delegated to the 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 (i.e. contractors) as required by Auditor General	Delegated to the Auditor General as Chief Executive	Auditor General delegates this function further to the Executive Director Audit Services who will consult the Executive Director Corporate Services
1.3.4	Ensuring provision of IT facilities for the Auditor General and the Board	Delegated to the Auditor General as Chief Executive	Auditor General delegates this function further to the Executive Director 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	Delegated to the Auditor General as Chief Executive	Auditor General delegates this function further to the Executive Director Corporate Services who is supported by

	Function	Delegation/reservation	Notes and conditions
			the Head of Business Services
1.3.6	Securing access to independent legal and other professional advice for the Auditor General and the Board	Delegated to the Auditor General as Chief Executive	Auditor General delegates this function further to the Executive Director Corporate Services who is supported by the Head of Law & Ethics
1.3.7	Communications work in respect of the Board's functions	Delegated to the Auditor General as Chief Executive	Auditor General delegates this function further to the Executive Director Communications & Change who is supported by the Head of Communications
1.3.8	Ensuring provision of internal audit services	Delegated to the Auditor General as Chief Executive	Auditor General delegates this function further to the Executive Director Corporate Services who is supported by the Head of Business Services Auditor General will take advice from the Audit & Risk Assurance Committee
1.3.9	Ensuring successful delivery of the change programme	Delegated to the Executive Leadership Team (as Change Programme Board)	
1.4	Holding property & managing accommodation (Section 21(2)(c) of the Public Audit (Wales) Act 2013)		
1.4.1	Approving the estates strategy	Reserved to the Board	The Board will be advised by the Executive Leadership Team. Work to prepare the strategy is delegated to the Executive Director Corporate Services supported by the Head of Business Services
1.4.2	Acquiring, holding and disposing of property	Reserved to the Board	Board will be advised by the Auditor General as Chief Executive. Preparation work delegated to the Executive Director Corporate Services
1.5	Holding documents and keeping records (Sections 21(2)(d) and 21(2)(e) of the Public Audit (Wales) Act 2013) and documentary evidence (Paragraph 36 of Schedule 1 of the 2013 Act)		
1.5.1	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)	Reserved to the Board	The Board is advised by the Executive Leadership Team. The Executive Director Corporate Services (as Senior Information Risk Owner – SIRO) leads the work in this area supported

	Function	Delegation/reservation	Notes and conditions
			<p>by the Head of Business Services (as Departmental Records Officer (DRO)), the Head of Law &amp; Ethics and the Head of ICT.</p> <p>Directors, Engagement Leads, and Heads of Service are accountable to the Executive Director of Corporate Services for information governance compliance within their areas of responsibility (as Information Asset Owners – IAOs).</p> <p>In respect of keeping records relating to the holding and use of resources, see Accounting Officer functions in part 6 of the Auditor General's scheme of delegation.</p>
1.5.2	Holding documents and keeping records in respect of the Board's proceedings and other exercise of its functions (excludes keeping seal and register of sealings)	Delegated to the Board Secretary	
1.5.3	Holding documents and keeping records in relation to the Auditor General's personal exercise of his functions	Delegated to the Auditor General	Auditor General delegates this further to the Executive Director Corporate Services
1.5.4	Holding documents and keeping records in relation to the delegated exercise of the Auditor General's functions	Delegated <i>pari passu</i> with other delegations under this scheme	
1.5.5	Handling of information requests (e.g. under Freedom of Information or data protection legislation)	Delegated to the Auditor General as Chief Executive	<p>Auditor General delegates this function further to the Executive Director Corporate Services supported by the Head of Law &amp; Ethics</p> <p>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</p>

	Function	Delegation/reservation	Notes and conditions
1.5.6	Keeping of the Wales Audit Office Seal and Register of Sealings	Head of Law & Ethics	
<b>2.</b>	<b>Monitoring the exercise of the Auditor General's functions</b>		
2.1	Monitoring the exercise of the Auditor General's functions	Reserved to the Board	<p>Section 17(1) of the Public Audit (Wales) Act 2013. The Board is supported in this function by the provision of a report from the Auditor General for each Board meeting and at least annual reports on:</p> <ul style="list-style-type: none"> <li>- audit quality;</li> <li>- complaints;</li> <li>- whistleblowing (including in respect of ethics-related disclosures as required by the Ethical Standard).</li> </ul> <p>(see items 3.4 and 4.3 of the Auditor General's scheme of delegation)</p> <p>The Board may obtain such further assistance for its monitoring work as it reasonably deems necessary.</p>
2.2	Overseeing the performance of the Auditor General's Accounting Officer role	Reserved to the Board	The Board is advised by the Audit & Risk Assurance Committee
<b>3.</b>	<b>Advising the Auditor General</b>		
3.1	Providing advice to the Auditor General about his functions in the course of Board meetings and generally	Reserved to the Board	Section 17(2) of the Public Audit (Wales) Act 2013. The Board is supported in this function as indicated by the notes at item 2.1 above.
<b>4.</b>	<b>Corporate planning, reporting and other obligations</b>		
4.1	Annual plan (section 25(1) of the Public Audit (Wales) Act 2013)		
4.1.1	Jointly preparing <sup>3</sup> the Annual Plan with the Auditor General	Reserved by statute to the Board	The Board is advised by the Executive Leadership Team. The Executive Director Communication & Change

<sup>3</sup> i.e. concluding the Annual Plan's preparation

	Function	Delegation/reservation	Notes and conditions
			leads this work supported by the Head of Planning & 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	Reserved by statute to the Chair	Paragraph 35(1)(b) of schedule 1 to the Public Audit (Wales) Act 2013
4.2.2	Approving the Wales Audit Office's annual accounts and recommending that they be signed by the Auditor General as Accounting Officer	Reserved to the Board	The Board is advised by the Audit & Risk Assurance Committee
4.2.3	Recommending an auditor to audit the accounts of the Wales Audit Office to the Senedd	Reserved by statute to the Board	<p>Paragraph 34(2) of schedule 1 to the Public Audit (Wales) Act 2013</p> <p>The Board is advised by the Audit &amp; Risk Assurance Committee</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 Executive Director Corporate Services. The Executive Director Corporate Services is supported by the Head of Business Services</p> <p>Enabling work and provision of advice to the Board or Audit &amp; Risk Assurance Committee must not be delegated to the Head of Finance</p>
4.2.4	Approving accounting policies	Reserved to the Board	<p>Determination of accounting policies reserved to the Auditor General as Accounting Officer</p> <p>Board and Accounting Officer will be advised by the Audit &amp; Risk Assurance Committee</p>
4.3	Reports		

	Function	Delegation/reservation	Notes and conditions
4.3.1	Jointly preparing <sup>4</sup> reports on the exercise of functions with the Auditor General	Reserved by statute to the Chair	Paragraph 3 of schedule 2 to the Public Audit (Wales) Act 2013 This function may not be delegated, but the Chair may ask other Board members to contribute to the process. The Chair is advised by the Executive Leadership Team. The Executive Director of Communication & Change leads this work supported by the Head of Planning & Reporting
<b>5.</b>	<b>Agreement work</b>		
5.1	Overall planning of agreement work activity, including determination of the resources required. (Agreement work activity is professional, technical or administrative work to be undertaken by virtue of an agreement under section 19 of the 2013 Act or similar statutory provisions, rather than directly by virtue of a statutory function.)	Delegated to the Auditor General as Chief Executive	Auditor General delegates this function further to the Executive Director Audit Services (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 or its staff or the Auditor General	Delegated to the Auditor General as Chief Executive	Auditor General delegates this function further to the Executive Director Audit Services
5.3	Conclusion of agreements with a lifetime cost of: (a) less than £100,000 (b) £100,000 or more	(a) Delegated to the Executive Director Audit Services (b) Reserved to the Board	The Board is advised by the Executive Director Audit Services The Auditor General and the Executive Director Audit Services may sign agreements pursuant to a decision of the Board
5.4	Assignment of staff to agreement work to be provided by the Wales Audit Office	Delegated to the Auditor General as Chief Executive	Auditor General delegates this function further to the Executive Director Audit Services
<b>6.</b>	<b>Other functions</b>		
6.1	Appointment of the independent member of the Audit & Risk Assurance Committee	Reserved to the Board	Following an open competition and on advice from the recruitment panel,

<sup>4</sup> i.e. concluding the preparation of reports on the exercise of functions

	Function	Delegation/reservation	Notes and conditions
			normally chaired by the Chair of the Audit & Risk Assurance Committee
6.2	Appointment of the Board Secretary	Reserved to the Board	The Auditor General in his capacity as Chief Executive makes a recommendation to the Board
6.3	Designation of the Data Protection Officer of the Wales Audit Office	Reserved to the Board	Under Article 37 of the GDPR (The Board will usually make a joint designation with the Auditor General so that the Wales Audit Office and Auditor General have the same person as Data Protection Officer)
6.4	Other employment functions not specified elsewhere in this Scheme	Delegated to the Auditor General as Chief Executive	Auditor General delegates these functions to the Executive Director Corporate Services who may delegate them further per the Wales Audit Office's structure and HR policies
6.5	Appointing, setting any additional terms and conditions and terminating or suspending the appointment of employee members of the Board	Reserved by statute to the non-executive members	Paragraphs 14 to 21 of schedule 1 to the Public Audit (Wales) Act 2013 Appointment of "appointed member" on the recommendation of the Auditor General Appointment of "elected members" pursuant to a ballot of Wales Audit Office staff
6.6	Jointly preparing <sup>5</sup> , regularly reviewing and revising as appropriate the code of practice dealing with the relationship between the Wales Audit Office and the Auditor General	Reserved to the Board	Paragraph 1 of schedule 2 to the Public Audit (Wales) Act 2013 Work to enable the Board to discharge this function is delegated to the Auditor General as Chief Executive who delegates it to the Executive Director Corporate Services supported by the Board Secretary

<sup>5</sup> i.e. concluding the Relationship Code's preparation



	Function	Delegation/reservation	Notes and conditions
6.7	Preparing, varying or revoking the Board's scheme of delegation	Reserved to the Board	<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 Executive Director Corporate Services</p> <p>Executive Director Corporate Services is supported by the Board Secretary who must consult the Head of Law &amp; Ethics</p>
6.8	Preparing the Board's procedural rules (including for the regulation of the procedure of committees)	Reserved by statute to the Board	<p>Paragraphs 27 to 30 of schedule 1 to the Public Audit (Wales) Act 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 Executive Director Corporate Services supported by the Board Secretary</p>
6.9	Designating a person to temporarily exercise the functions of the Auditor General	Reserved by statute to the Board	<p>Paragraph 5 of schedule 2 to the Public Audit (Wales) Act 2013</p> <p>Designation must be with the agreement of the Senedd (the responsible committee<sup>6</sup>)</p> <p>Work to enable the Board to fulfil this function is delegated to the Executive Director Corporate Services</p>
6.10	Ensuring compliance with legal obligations imposed on the Board other than by tax or employment legislation, e.g. information governance, equality legislation and the Welsh Language (Wales) Measure 2011	Delegated to the Auditor General as Chief Executive	<p>Auditor General delegates this function further to the Executive Director of Corporate Services. Both take account of views of the Executive Leadership Team. (See also section 6 of the Auditor General's scheme of</p>

<sup>6</sup> The Senedd has designated the Finance Committee as the responsible committee in respect of oversight of the Wales Audit Office

	Function	Delegation/reservation	Notes and conditions
			delegation, which concerns Accounting Officer duties)
6.11	Appointment of chairs and members of board committees	Reserved to the Board	The Board Secretary supports the Board in this function
6.12	Work to enable preparation of other Board policies (such as the Code of Conduct and the travel and subsistence policy)	Delegated to the 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 Senedd, 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 functions: general delegations and reservations

- 7 The Auditor General has responsibilities and functions in relation to three main roles:
- a) his 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. special inspections done under the Local Government & Elections (Wales) Act 2021 or 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) his 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 Senedd.
  - c) his 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 of its 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 Auditor General has complete discretion as to the manner in which the functions of that office are exercised and is not subject to the direction or control of the Senedd or the Welsh Government. But this discretion is subject to duties to:
- a) aim to carry out his or her functions efficiently and cost-effectively;
  - b) have regard, as he or she considers appropriate, to the standards and principles that an expert professional provider of accounting or auditing services would be expected to follow;
  - c) have regard to advice given to him or her by the Board.
- 9 The Accounting Officer Memorandum provided by the Senedd requires the Auditor General to make arrangements for the delegation of his Accounting Officer functions in the case of his temporary unavailability. That delegation is separate from, and does not prejudice, any temporary designation of Accounting Officer by

agreement of the Wales Audit Office and the Responsible Committee of the Senedd under paragraph 5 of Schedule 2 to the 2013 Act<sup>7</sup>.

- 10 To ensure compliance with the Financial Reporting Council's Ethical Standard<sup>8</sup>, it is necessary for the Auditor General to take no personal part in the audit, or management of the audit of, a body in which he had held a senior management position where the relevant engagement lead determines that matters arise that could be construed or perceived as leading to a conflict of interest on the part of the Auditor General as a natural person. Accordingly, the Auditor General's Scheme of Delegation takes account of this in respect of the Senedd Commission by delegating such functions, should those circumstances arise, to the Executive Director Audit Services. Similarly, for the avoidance of perceptions of conflict of interest, the Scheme makes similar arrangements in respect of the Welsh Consolidated Fund (WCF).
- 11 Except in relation to the Senedd Commission and the WCF, and except in cases of temporary unavailability of the Auditor General, 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 Senedd (this excludes decisions on the timing of the laying of documents that are subject to a duty to lay).
- 12 Similarly, except in the case of temporary unavailability of the Auditor General, the following functions are also reserved for exercise by the Auditor General:
  - a) 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, special inspection reports, 2009 Measure reports and data matching reports;
  - b) 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;
  - c) signing the Wales Audit Office statement of accounts and governance statement;

<sup>7</sup> The arrangements to be made by the Auditor General to comply with the Memorandum are to cover ordinary temporary unavailability, such that due to illness or annual leave. Arrangements under paragraph 5 of Schedule 2 to the 2013 Act may only be made where the office of Auditor General becomes vacant, the incumbent is unwilling to discharge the functions of the office, or if the Wales Audit Office and the Senedd consider that the incumbent is either unable to discharge the functions of the office or consider that there are grounds for removal because of misbehaviour.

<sup>8</sup> The Financial Reporting Council may be replaced by the Audit, Reporting and Governance Authority (ARGA). References to the Council (or FRC) should be read accordingly.

- d) appearance as Accounting Officer before the Responsible Committee of the Senedd;
  - e) 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;
  - f) jointly preparing the Annual Plan, Relationship Code, Estimate and reports on the exercise of functions (progress reports).
- 13 Under section 18 of the 2013 Act, the preparation of a scheme of delegation of the functions of the Auditor General cannot be delegated. Similarly, provision of the Auditor General's opinion as "Relevant Person" under section 36 of the Freedom of Information Act 2000 cannot lawfully be delegated.

## Conditions of delegation

- 14 The delegations made in this scheme are subject to the following conditions:
- (a) persons exercising delegated functions must aim to carry out those functions efficiently and cost-effectively, and with regard to professional standards and any advice provided by the board (as required by section 8 of the Public Audit (Wales) Act 2013);
  - (b) all delegated functions must be exercised in accordance with the Wales Audit Office's policies and procedures, the Code of Audit Practice<sup>9</sup> and Auditor General guidance;
  - (c) before exercising any delegated function, the person exercising the function must undertake appropriate consultations, for example, with the Head of Finance in respect of any significant resource implications;
  - (d) delegated functions must not be exercised in a manner that is likely to be a cause for public concern;
  - (e) 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.

<sup>9</sup> All staff and contractors are required on being engaged by the Wales Audit Office to provide written notification (by signing a form) to show that they agree to comply with the Code (as required by section 18(4) of the 2013 Act. Notifications are also now reconfirmed as part of the annual independence return exercise.

## Detailed schedule of delegations

	Function	Delegation/Reservation	Notes and conditions
<b>1.</b>	<b>Audit etc. of public bodies</b>		
1.1	Overall planning of audit activity, including in particular determining the total resources required	Delegated to Executive Director Audit Services <sup>10</sup>	<p>Audit activity includes:</p> <ul style="list-style-type: none"> <li>• audit of accounts, including additional related work such as work to fulfil the requirement that the Auditor General satisfy him/herself that the audited body has made proper arrangements for securing economy, efficiency and effectiveness (“the VFM conclusion”)</li> <li>• VFM examinations and studies</li> <li>• sustainable development examinations</li> <li>• local government improvement audit, assessment and special inspection (“2009 Measure work”)—replaced from 2020-21 by Local Government &amp; Elections (Wales) Act 2021 special inspections, except for fire &amp; rescue authorities</li> <li>• certification of grant claims and returns etc. (under paragraph 20 of Schedule 8 to Government of Wales Act 2006)</li> <li>• data matching</li> <li>• agreement work</li> </ul> <p>To ensure compliance with the FRC Ethical Standard, where the relevant engagement lead determines that matters arise that could be construed or perceived as leading to a conflict of interest on the part of the Auditor General as a natural person, the Auditor General takes no personal part in the exercise of these functions in relation to the Senedd Commission or the Welsh Consolidated Fund.</p>
1.2	Assignment of engagement director to an audited body,	Delegated to Executive Director Audit Services <sup>12</sup>	This delegation only applies when the Auditor General is unavailable because of leave or temporary illness.

<sup>10</sup> in the Executive Director’s absence, the longest CCAB-qualified director available

<sup>11</sup>

<sup>12</sup> in the Executive Director’s absence, the longest CCAB-qualified director available

	Function	Delegation/Reservation	Notes and conditions
	except the Senedd Commission or the WCF		Auditor General will be advised by the Executive Director Audit Services
1.3	Assignment of engagement director to the Senedd Commission or the WCF	Delegated to the Executive Director for Audit Services <sup>13</sup>	To ensure compliance with the Ethical Standard, where the relevant engagement lead determines that matters arise that could be construed or perceived as leading to a conflict of interest on the part of the Auditor General as a natural person, the Auditor General takes no personal part in the exercise of this function.
1.4	Assignment of engagement leads, staff and contractors to audit projects	Delegated to Executive Director Audit Services, and in turn to the relevant Business Director <sup>14</sup>	Executive Director Audit Services consults with Director Team in respect of assigning audit managers Executive Director Audit Services delegates further to the Business Director in respect of assigning other Wales Audit Office staff and contractors  To ensure compliance with the FRC Ethical Standard, where the relevant engagement lead determines that matters arise that could be construed or perceived as leading to a conflict of interest on the part of the Auditor General as a natural person, the Auditor General takes no personal part in the exercise of these functions in relation to the Senedd Commission or the WCF.
1.5	Approving commencement of extraordinary audit under s37 of PAWA 2004 (also approval of issue of report on such an audit)	Delegated to Executive Director Audit Services, or in his/her absence, the Engagement lead	This delegation only applies when the Auditor General is unavailable because of leave or temporary illness
1.6	Planning and execution of audit projects	Delegated to Engagement lead assigned under 1.4	Engagement lead to further delegate audit work to staff assigned to the audit project
1.7	Planning and execution of proper arrangements work	Delegated to Engagement lead assigned under 1.4	Engagement lead to further delegate audit work to staff assigned to the audit project
1.8	Co-ordinating audit work at an audited body, including serving as the principal point of contact with that body	Delegated to Engagement director assigned under 1.2 or 1.3	Engagement director must consult the relevant engagement lead(s) regarding this matter

<sup>13</sup> in the Executive Director's absence, the longest CCAB-qualified director available

<sup>14</sup> Business director is the title assigned to the director(s) of each business unit



	Function	Delegation/Reservation	Notes and conditions
1.9	Signing audit opinions on accounts that are to be laid, and approving the laying of reports in the public interest under paragraph 19 of schedule 8 to the Government of Wales Act 2006 arising from examination of accounts	Delegated to the Engagement lead assigned under 1.4	To ensure compliance with the Ethical Standard, where the Engagement Lead determines that matters arise that could be construed or perceived as leading to a conflict of interest on the part of the Auditor General as a natural person, the Auditor General takes no personal part in the exercise of these functions in relation to the Senedd Commission and the WCF. For all other accounts, this delegation only applies when the Auditor General is unavailable because of leave or temporary illness Engagement leads are required to keep the Executive Director Audit Services and the Auditor General updated on the progress of specific audit issues
1.10	Signing audit opinions on accounts of Principal Authorities, National Park Authorities, Fire Authorities and Police & Crime Commissioners/Chief Constables Also, in relation to such Authorities where applicable: <ul style="list-style-type: none"> <li>• 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</li> <li>• giving electors (and their representatives) the opportunity to question the Auditor General about the accounts (s30 of PAWA 2004)</li> <li>• 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</li> <li>• issue of advisory notice under s33 of PAWA 2004,</li> </ul>	Delegated to the Executive Director Audit Services, or in his/her absence, the relevant Engagement lead assigned under 1.4	The Executive Director Audit Services, or in his/her absence, the Engagement lead is required to keep the Auditor General updated on the progress of specific audit issues

	Function	Delegation/Reservation	Notes and conditions
	provision of statement of reasons for such notices, withdrawal of such notices and notice thereof <ul style="list-style-type: none"> <li>claim for judicial review under s36 of PAWA 2004</li> </ul>		
1.11	Signing audit opinions that are neither to be laid nor covered at 1.10. (This delegation therefore covers, for example, community councils and agreement audits.) 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)	Delegated to Engagement lead assigned under 1.4	Answering questions to the Auditor General about the accounts may be delegated further to relevant managers
1.12	In respect of local government bodies that are not covered by 1.10 (e.g. community councils and agreement audits): <ul style="list-style-type: none"> <li>approving the issue of immediate or other report in public interest under s22 of PAWA 2004</li> <li>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</li> <li>issuing advisory notices under s33 of PAWA 2004, provision of statement of reasons for such notices, withdrawal of such notices and notice thereof</li> <li>claim for judicial review under s36 of PAWA 2004</li> </ul>	Delegated to the Executive Director Audit Services, or in his/her absence, the relevant Engagement lead assigned under 1.4	
1.13	Auditor General Correspondence (audit-related correspondence) (excludes items that clearly fall solely within 4.3 below)	Delegated to the Executive Director Audit Services, or in his/her absence, the relevant Engagement lead assigned under 1.4	Executive Director Audit Services delegates this function further to engagement directors. To ensure compliance with the Ethical Standard, where the Engagement Lead determines that matters arise that could be construed or perceived as leading to a conflict of interest on the part of the Auditor General as a

	Function	Delegation/Reservation	Notes and conditions
			natural person, the Auditor General takes no personal part in the exercise of these functions in relation to the Senedd Commission and the WCF
1.14	Developing a proposal for a study (i.e. a project initiation document)	Delegated to the Executive Director Audit Services, or in his/her absence, the relevant Engagement lead assigned under 1.4	Executive Director Audit Services delegates this function further to the engagement lead appointed to the study To ensure compliance with the Ethical Standard, where the Engagement Lead determines that matters arise that could be construed or perceived as leading to a conflict of interest on the part of the Auditor General as a natural person, the Auditor General takes no personal part in the exercise of these functions in relation to the Senedd Commission and the WCF
1.15	Other than in relation to the Senedd Commission or the WCF, approving a proposal for a study and authorising its commencement	Delegated to Executive Director Audit Services, or in his/her absence, the Engagement lead	This delegation only applies when the Auditor General is unavailable because of leave or temporary illness
1.16	Approval of a proposal for a study of the Senedd Commission or the WCF, and authorising its commencement	Delegated to Executive Director Audit Services, or in his/her absence, the Engagement lead	To ensure compliance with the Ethical Standard, where the Engagement Lead determines that matters arise that could be construed or perceived as leading to a conflict of interest on the part of the Auditor General as a natural person, the Auditor General takes no personal part in the exercise of these functions
1.17	Other than in relation to the Senedd Commission or the WCF, laying or otherwise authorising the publication of a study report	Delegated to Executive Director Audit Services, or in his/her absence, the Engagement lead	This delegation only applies when the Auditor General is unavailable because of leave or temporary illness
1.18	Laying or otherwise authorising the publication of a study report in relation to the Senedd Commission or the WCF	Delegated to Executive Director Audit Services, or in his/her absence, the Engagement lead	To ensure compliance with the Ethical Standard, where the Engagement Lead determines that matters arise that could be construed or perceived as leading to a conflict of interest on the part of the Auditor General as a natural person, the Auditor General takes no personal part in the exercise of these functions
1.19	Planning and executing 2009 Measure work (subject to 1.20 and 1.21 below)	Delegated to Engagement Lead assigned under 1.4	Engagement Lead to further delegate to staff assigned to the work

	Function	Delegation/Reservation	Notes and conditions
1.20	Authorising commencement of a special inspection under s21 of the 2009 Measure or under the Local Government & Elections (Wales) Act 2021	Delegated to Executive Director Audit Services, or in his/her absence, the Engagement lead	This delegation only applies when the Auditor General is unavailable because of leave or temporary illness
1.21	Authorising publication of reports on 2009 Measure work or under the Local Government & Elections (Wales) Act 2021	Delegated to Executive Director Audit Services and, in turn, the Engagement lead	This delegation only applies when the Auditor General is unavailable because of leave or temporary illness
1.22	Signing of grant claim certificate	Delegated to Certification Engagement Lead assigned under 1.4	Signing of grant claims usually delegated further to audit managers
1.23	Data Matching		
1.23.1	Assigning engagement lead for preparing Code of Data Matching Practice	Delegated to Executive Director Audit Services, or in his/her absence, the Executive Leadership Team	This delegation only applies when the Auditor General is unavailable because of leave or temporary illness
1.23.2	Assigning staff for preparing Code of Data Matching Practice	Delegated to Engagement lead designated under 1.23.1	
1.23.3	Approving and issuing Code of Data Matching Practice	Delegated to Executive Director Audit Services, or in his/her absence, the Engagement lead under 1.23.1	This delegation only applies when the Auditor General is unavailable because of leave or temporary illness
1.23.4	Authorising the commencement of a data matching exercise	Delegated to Executive Director Audit Services, or in his/her absence, the Engagement lead	
1.23.5	Authorising the publication of a report on a data matching exercise	Delegated to Executive Director Audit Services, or in his/her absence, the Engagement lead	
2.	Control of the Welsh Consolidated Fund		
2.1	Approvals to draw from the Welsh Consolidated Fund	Delegated to staff specifically authorised by the Auditor General to approve requests to draw (as specified in the Welsh Consolidated Fund records)	May not be delegated further without explicit approval of the Auditor General
2.2	Maintaining a central record of authorised drawings from the Welsh Consolidated Fund	Delegated to staff specifically authorised by the Auditor General to approve requests to draw (as specified in the Welsh	May not be delegated further without explicit approval of the Auditor General

	Function	Delegation/Reservation	Notes and conditions
		Consolidated Fund records)	
<b>3.</b>	<b>Issue of code of audit practice, technical guidance, quality and professional ethics</b>		
3.1	Preparing and revising code of audit practice	Delegated to Executive Director Audit Services	Preparation and revision work delegated further to other directors and managers
3.2	Consulting on and authorising the issue of a code of audit practice or a revision thereof	Reserved to Auditor General except when the Auditor General is unavailable because of extended leave or illness	Delegated to Executive Director Audit Services and Executive Director Corporate Services acting jointly when the Auditor General is unavailable because of extended leave or illness
3.3	Issuing technical guidance on the application of the code of audit practice	Delegated to Executive Director Audit Services	Executive Director Audit Services delegates further to directors and managers
3.4	Putting in place a system of quality management in line with quality management standards issued by the Financial Reporting Council	Delegated to Executive Director Audit Services	<p>Executive Director Audit Services must further delegate to a manager or director without any responsibilities that may conflict with this work.</p> <p>The quality work is monitored and advised by an Audit Quality Committee, which includes the Executive Director Corporate Services.</p> <p>Executive Director Corporate Services will prepare an annual report to the Auditor General and Board on the effectiveness of those arrangements and on the adequacy of resources committed to audit quality arrangements. Preparation may be delegated to staff or contractors without any responsibilities that may conflict with this work.</p> <p>See also item 3.6—Ethics Function—which is significantly relevant to quality.</p>
3.5	Approval of auditors for appointment to local authority controlled public transport companies and public airport companies in accordance with Section 76 of the Transport Act 1985 and Section 22(5) of the Airports Act 1986	Delegated to Executive Director Audit Services	Executive Director Audit Services delegates further to directors and managers

	Function	Delegation/Reservation	Notes and conditions
3.6	Operation of an Ethics Function as required by the FRC Ethical Standard	Delegated to the Executive Director Corporate Services	Further delegated to Law & Ethics
<b>4.</b>	<b>Ancillary functions etc.</b>		
4.1	Assigning an engagement lead for the Good Practice Exchange (GPX)	Delegated to Executive Director Communication & Change, or in his/her absence, to Executive Director Audit Services	
4.2	Overall planning and management of GPX work	Delegated to engagement lead assigned under 4.1	
4.3	Handling complaints concerning the exercise (or otherwise) of the functions of the Auditor General. Handling disclosures of wrongdoing by Wales Audit Office workers and concerns regarding compliance with the Ethical Standard ("Internal Whistleblowing")	Delegated to Executive Director Corporate Services and, in turn, the Head of Law & Ethics	Executive Director Corporate Services is supported by the Head of Law & Ethics
4.4	Receiving disclosures by any workers (i.e. especially workers outside Audit Wales) of matters for which the Auditor General is a "Prescribed Person" under Whistleblowing regulations ("External Whistleblowing")	Delegated to Executive Director Communication & Change and, in turn, the Head of Planning & Reporting	Executive Director Communication & Change is supported by the Head of Planning & Reporting
4.5	Communications work in respect of Auditor General's functions (e.g. press notices)	Delegated to Executive Director Communication & Change and, in turn, the Head of Communications	Executive Director Communication & Change is supported by the Head of Communications
4.6	Ensuring compliance 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	Delegated to Executive Director of Corporate Services and, in turn, the Head of Law & Ethics	Director of Corporate Services is supported by the Head of Law & Ethics in respect of putting arrangements in place. Both take account of views of the Executive Leadership Team. Managers and staff are responsible for ensuring compliance on a day-to-day basis
4.7	Provision of the Auditor General's opinion as "Relevant Person" for s36 of the Freedom of Information Act 2000	Reserved to Auditor General	(Delegation not permitted by the Freedom of Information Act 2000)
<b>5</b>	<b>Other functions</b>		

	Function	Delegation/Reservation	Notes and conditions
5.1	Jointly preparing <sup>15</sup> the Annual Plan with the Board	Delegated to Executive Director Communication & Change and, in turn, the Head of Planning & Reporting	This delegation of joint preparation only applies when the Auditor General is unavailable because of leave or illness. But in any case the Auditor General delegates underlying work to prepare the annual plan Executive Director Communication & Change and Head of Planning & Reporting, who must take account of views of the Executive Leadership Team
5.2	Jointly preparing <sup>16</sup> the relationship code with the Board	Delegated to Executive Director of Corporate Services and, in turn, the Board Secretary	This delegation of joint preparation only applies when the Auditor General is unavailable because of leave or illness. But in any case the Auditor General delegates underlying work to prepare the Relationship Code to the Director of Corporate Services and the Board Secretary, who must consult the Head of Law & Ethics
5.3	Jointly preparing <sup>17</sup> the Estimate with the Board	Delegated to Executive Director of Corporate Services and, in turn, the Head of Finance	This delegation of joint preparation only applies when the Auditor General is unavailable because of leave or illness. But in any case the Auditor General delegates underlying work to prepare the estimate to the Executive Director Corporate Service and the Head of Finance, who must take account of views of the Executive Leadership Team
5.4	Jointly preparing <sup>18</sup> reports on exercise of functions (including in terms of consistency with the Annual Plan) with the Board's Chair	Delegated to Executive Director Communication & Change and, in turn, the Head of Planning & Reporting	This delegation of joint preparation only applies when the Auditor General is unavailable because of leave or illness. But in any case the Auditor General delegates underlying work to prepare reports to the Executive Director Communication & Change and the Head of Planning & Reporting who take account of views of the Executive Leadership Team
5.5	Preparing the Auditor General's scheme of delegation	Reserved by statute to Auditor General	In preparing or revising a scheme the Auditor General must consult the Board (s18(7) of the 2013 Act)

<sup>15</sup> i.e. concluding the Annual Plan's preparation

<sup>16</sup> i.e. concluding the Relationship Code's preparation

<sup>17</sup> i.e. concluding the Estimate's preparation

<sup>18</sup> i.e. concluding the preparation of reports on exercise of functions



	Function	Delegation/Reservation	Notes and conditions
			Auditor General delegates underlying work to prepare his scheme of delegation to the Director of Corporate Services who is supported by the Head of Law & Ethics
5.6	Nominating a member of staff as the Auditor General's nominated employee member of the Board	Delegated to Executive Director of Audit Services, or in his/her absence, to the Executive Leadership Team	This delegation only applies when the Auditor General is unavailable because of leave or temporary illness and there is a nominated employee member vacancy Auditor General, or in his/her absence, Executive Director of Audit Services, or in turn the Executive Leadership Team will take account of the advice of the Board in making such a nomination
<b>6.</b>	<b>Accounting Officer Role (read in conjunction with section 6 of the Wales Audit Office's scheme)</b>		
6.1	Ensuring high standards of financial management in the Wales Audit Office, including ensuring that financial systems and procedures promote the efficient and economical conduct of business and safeguard propriety and regularity, and that financial considerations are taken fully into account in decisions relating to the exercise of the Wales Audit Office's and the Auditor General's functions	Delegated to Executive Director Corporate Services	Includes in particular ensuring that (a) Wales Audit Office resources are well-managed, controlled and safeguarded, (b) adequate machinery exists for the collection of and accounting for all income and receipts and (c) that Wales Audit Office consideration of proposals relating to Wales Audit Office resources take account of all relevant financial considerations, including Treasury guidance regarding value for money, regularity, propriety, feasibility and sustainability
6.2	Ensuring compliance with Senedd requirements on the control of expenditure – particularly regularity	Delegated to Executive Director Corporate Services <sup>19</sup>	
6.3	Setting and communicating proper financial procedures, and maintain arrangements to monitor compliance	Delegated to Executive Director Corporate Services <sup>20</sup>	
6.4	Providing advice to the Wales Audit Office on matters of regularity and propriety	(a) Delegated to Executive Director Corporate Services <sup>21</sup>	

<sup>19</sup> in the Executive Director's absence, the longest CCAB-qualified director available

<sup>20</sup> in the Executive Director's absence, the longest CCAB-qualified director available

<sup>21</sup> in the Executive Director's absence, the longest CCAB-qualified director available



	Function	Delegation/Reservation	Notes and conditions
	(a) In respect of corporate functions (b) In respect of audit functions	(b) Delegated to Executive Director Audit Services <sup>22</sup>	
6.5	Objections to Wales Audit Office proposals to take a course of action that infringes the requirements of propriety or regularity Seeking written instruction from Wales Audit Office and informing Relevant Committee of the Senedd if Wales Audit Office nevertheless proceeds with proposed action	Reserved to Auditor General as Accounting Officer, except in case of temporary unavailability of the Auditor General, in which case delegation to Acting Accounting Officer applies (see 6.19 below)	
6.6	Appearance before the Responsible Committee of the Senedd to give evidence on the Wales Audit Office's accounts and finances and on reports of the auditor of the Wales Audit Office	Reserved to Auditor General as Accounting Officer, except in case of temporary unavailability of the Auditor General, in which case delegation to Acting Accounting Officer applies (see 6.19 below)	
6.7	Ensuring establishment of appropriate arrangements for direct reporting of misconduct or failure to comply with terms of appointment on the part of members of the Wales Audit Office to the Chair of the Senedd's Responsible Committee	Reserved to Auditor General as Accounting Officer, except in case of temporary unavailability of the Auditor General, in which case delegation to Acting Accounting Officer applies (see 6.19 below)	
6.8	Ensuring good quality programme and project management techniques are used for the exercise of Wales Audit Office functions and Auditor General's functions: (a) In respect of corporate functions other than communications and corporate planning & reporting (b) In respect of communications and	(a) Delegated to Executive Director Corporate Services <sup>23</sup> (b) Delegated to Executive Director Communications & Change (c) Delegated to Executive Director Audit Services <sup>24</sup>	Directors to take account of advice from the Executive Leadership Team

<sup>22</sup> in the Executive Director's absence, the longest CCAB-qualified director available

<sup>23</sup> in Executive Director's absence, a director nominated by the Executive Leadership Team

<sup>24</sup> in the Executive Director's absence, the longest CCAB-qualified director available

	Function	Delegation/Reservation	Notes and conditions
	corporate planning & reporting (c) In respect of audit functions		
6.9	Ensuring appropriate arrangements for the management of opportunities and risks, and maintain arrangements to monitor compliance	Delegated to Executive Director Communications & Change or in his/her absence, to the Executive Director Corporate Services	Includes maintaining corporate risk register(s)
6.10	Developing, maintaining and implementing a Counter Fraud Strategy and a Fraud, Bribery and Corruption Response Plan	Delegated to Executive Director Audit Services <sup>25</sup>	Must be co-ordinated with anti-money laundering duties under item 4.6. Each Executive Director has responsibility for risk assessment and control arrangements for the functions for which they have delegations. ELT seeks to take a collective approach to responsibility for scrutinising overall risk management arrangements.
6.11	Recording and reviewing fraud risks and related communication and awareness raising	Delegated to the Executive Director Corporate Services	Must be co-ordinated with anti-money laundering duties under item 4.6. Each Executive Director has responsibility for risk assessment and control arrangements for the functions for which they have delegations. ELT seeks to take a collective approach to responsibility for scrutinising overall risk management arrangements.
6.11	Ensuring arrangements for robust internal audit	Delegated to Executive Director Corporate Services and, in turn, the Head of Planning & Reporting	
6.12	Performance management systems: (a) in respect of corporate performance except financial performance (b) in respect of staff and financial performance	(a) Delegated to Executive Director Communications and Change, (b) Executive Director of Corporate Services <sup>26</sup> , or in his/her absence, a director nominated by the Executive Leadership Team	Executive Director of Corporate Services takes account of advice from the Executive Leadership Team and Director Team

<sup>25</sup> in Executive Director's absence, a director nominated by the Executive Leadership Team

<sup>26</sup> in Executive Director's absence, a director nominated by the Executive Leadership Team

	Function	Delegation/Reservation	Notes and conditions
6.13	Approving accounting policies	Reserved to Auditor General as Accounting Officer, except in case of temporary unavailability of the Auditor General, in which case delegation to Acting Accounting Officer applies (see 6.19 below)	Also reserved to the Board. Accounting Officer and Board will be advised by the Audit & Risk Assurance Committee
6.14	Keeping proper accounts and records in relation to each financial year	Delegated to Executive Director Corporate Services and, in turn, Head of Finance	Executive Director Corporate Services and Head of Finance delegate this function further to budget heads in respect of budgets delegated per the Financial Management Handbook
6.15	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	Delegated to Executive Director Corporate Services and, in turn, Head of Finance	
6.16	Drawing attention to losses or special payments by appropriate notation of the annual accounts	Delegated to Executive Director Corporate Services and, in turn, Head of Finance	
6.17	Signing the Annual Governance Statement and the statement of accounts for each financial year	Reserved to Auditor General as Accounting Officer, except in case of temporary unavailability of the Auditor General, in which case delegation to Acting Accounting Officer applies (see 6.20 below)	
6.18	Ensuring that the impact of arrangements pursuant to section 19 of the 2013 Act (agreement work and co-operation – “partnership working”) are properly identified and taken into account by the Wales Audit Office Determining whether such arrangements represent good value for money from the point of view of the WCF and the Exchequer Ensuring such arrangements have lines of responsibility and accountability that are clearly	Delegated to Executive Director Audit Services, or in his/her absence, the Executive Director Corporate Services	See also item 5 of the Wales Audit Office scheme, which concerns agreement work

	Function	Delegation/Reservation	Notes and conditions
	defined and support effective delivery		
6.19	Acting Accounting Officer – performance of any of the functions of the Accounting Officer, as set out in paragraph 33 of Schedule 1 to the Public Audit (Wales) Act 2013 or in directions or specifications made under that paragraph (particularly the Accounting Officer Memorandum) when the Auditor General is temporarily unavailable	Delegated to Executive Director Corporate Services <sup>27</sup>	Executive Director Corporate Services to be assisted by other persons with delegations shown above. This delegation is not to be confused with the temporary designation of Accounting Officer under paragraph 5 of Schedule 2 to the 2013 Act

<sup>27</sup> in the Executive Director's absence, the longest CCAB-qualified director available



Audit Wales

24 Cathedral Road

Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: [info@audit.wales](mailto:info@audit.wales)

Website: [www.audit.wales](http://www.audit.wales)

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