



# Public Audit (Wales) Act 2013

2013 anaw 3

## PART 2

### THE WALES AUDIT OFFICE AND ITS RELATIONSHIP WITH THE AUDITOR GENERAL

#### CHAPTER 2

##### RELATIONSHIP BETWEEN THE AUDITOR GENERAL AND THE WAO

###### *Provision of services*

#### **19 Provision of services**

- (1) Arrangements may be made between the WAO and a relevant authority—
  - (a) for any function of the authority to be exercised by the WAO or by an employee of the WAO;
  - (b) for any function of the authority to be exercised by the Auditor General;
  - (c) for administrative, professional or technical services to be provided—
    - (i) to or for the purposes of the authority by the WAO,
    - (ii) by, or on behalf of, the authority to the WAO, or
    - (iii) by, or on behalf of, the authority to the Auditor General;
  - (d) for administrative, professional or technical services to be provided to or for the purposes of the authority by the Auditor General.
- (2) But the WAO must consult the Auditor General before entering into arrangements of the type mentioned in subsection (1)(b), (c)(iii) or (d).
- (3) Any arrangements under subsection (1)(a) or (b) for the exercise of a function of a relevant authority do not affect the relevant authority's responsibility for that function.
- (4) If the condition in subsection (5) is met, the WAO and a relevant authority, a qualified auditor, or an accountancy body may—

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*Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2013, Section 19. (See end of Document for details)*

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- (a) make arrangements to co-operate with, and give assistance to, each other, or
  - (b) make arrangements for that authority, auditor or body and the Auditor General to co-operate with, and give assistance to, each other.
- (5) The condition is that—
- (a) the WAO considers that to do so would facilitate, or be conducive to, the exercise of the functions of the Auditor General or the WAO, and
  - (b) the relevant authority, qualified auditor or accountancy body in question considers that to do so would facilitate, or be conducive to, the exercise of the functions of that authority, person or body.
- (6) But the WAO must consult the Auditor General before entering into arrangements of the type mentioned in subsection (4)(b).
- (7) The WAO may make arrangements under this section on such terms, including terms about payment, as the WAO thinks fit.
- (8) But terms relating to payment to the WAO must be made in accordance with a scheme for charging fees prepared under section 24.
- (9) In this section—
- “accountancy body” means—
    - (a) a body which is a recognised supervisory body for the purposes of Part 42 of the Companies Act 2006, or
    - (b) an approved European body of accountants;
  - “qualified auditor” means a person who is—
    - (a) eligible for appointment as a statutory auditor under Part 42 of the Companies Act 2006, or
    - (b) a member of an approved European body of accountants;
  - “approved European body of accountants” means a body of accountants which—
    - (a) is established in the United Kingdom or another EEA state, and
    - (b) is for the time being approved by the Welsh Ministers by order;
  - “relevant authority” means any Minister of the Crown or government department, any public authority (including any local authority), or the holder of any public office.

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**Commencement Information**

**II** S. 19 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

**Changes to legislation:**

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