## **PUBLIC AUDIT (WALES) ACT 2004**

## **EXPLANATORY NOTES**

## TERRITORIAL EXTENT AND DEVOLUTION

Part 2, Chapter 1: Accounts and Audit

**Audit of accounts** 

Section 20: Fees for audit

62. This section requires the Auditor General to prescribe a scale or scales of fees in respect of the audit of accounts of local government bodies in Wales. The scale(s) prescribed are subject to prior consultation. If it appears to the Auditor General that work on a particular audit differs substantially from that envisaged by the appropriate scale, the fee charged may differ. Different scales can apply to different categories of local government bodies in Wales (e.g., county and county borough councils, fire and rescue authorities, National Park authorities).