



Public Audit (Wales) Act 2004

2004 CHAPTER 23

PART 1

AUDITOR GENERAL FOR WALES

Administrative matters

8 Auditor General's seal

In section 90 of the Government of Wales Act 1998 (c. 38) (establishment of office of Auditor General for Wales), after subsection (7) insert—

“(8) The application of the seal of the Auditor General for Wales is to be authenticated by the signature of—

- (a) the Auditor General for Wales, or
- (b) any member of his staff authorised by him (generally or specially) for that purpose.

(9) A document purporting to be duly executed under the seal of the Auditor General for Wales or to be signed on his behalf may be received in evidence and, unless the contrary is proved, is to be taken to be so executed or signed.”

9 Staff etc of the Auditor General

(1) Section 92 of the Government of Wales Act 1998 (appointment and remuneration of staff etc of Auditor General for Wales) is amended as follows.

(2) Omit subsections (1) and (3).

(3) In subsection (6)—

- (a) for “The Assembly” substitute “The Auditor General for Wales”, and
- (b) for “he”, in both places it occurs, substitute “the Minister”.

(4) For subsection (8) substitute—

Status: This is the original version (as it was originally enacted).

“(8) Any function of the Auditor General for Wales may be exercised by—
 (a) a member of his staff, or
 (b) a person providing services to him,
 who is authorised by the Auditor General for Wales for that purpose.

(8A) Any function of the Auditor General for Wales may be exercised jointly by him and a person providing services to him who is authorised by him for that purpose.

(8B) Any provision made under subsection (8) for the exercise of any function does not affect the responsibility of the Auditor General for Wales on whose behalf the function is exercised.”

(5) In subsection (9) for “for the Assembly” substitute “within subsection (9A)”.

(6) After that subsection insert—

“(9A) Accounts (or statements of accounts) are within this subsection if, in accordance with provision made by or under this or any other Act, they—
 (a) fall to be examined by the Auditor General for Wales, and
 (b) are required to be laid before the Assembly.”

10 Accounting officer

After section 94 of the Government of Wales Act 1998 (c. 38) insert—

“94A Accounting officer

(1) The accounting officer for the Wales Audit Office is the Auditor General for Wales.

(2) But where—

- (a) the Auditor General for Wales is incapable of discharging his responsibilities as accounting officer, or
- (b) the office of Auditor General for Wales is vacant,

the Audit Committee may designate a member of the staff of the Auditor General for Wales to be the accounting officer for so long as paragraph (a) or (b) applies.

(3) The accounting officer for the Wales Audit Office has, in relation to the accounts of the Auditor General for Wales and the finances of the Wales Audit Office, the responsibilities which are from time to time specified by the Audit Committee.

(4) In this section references to responsibilities include in particular—

- (a) responsibilities in relation to the signing of accounts,
- (b) responsibilities for the propriety and regularity of the finances of the Wales Audit Office, and
- (c) responsibilities for the economy, efficiency and effectiveness with which the resources of the Wales Audit Office are used.

(5) The responsibilities which may be specified under this section include responsibilities owed to—

- (a) the Audit Committee, or
 - (b) the House of Commons or its Committee of Public Accounts.
- (6) If requested to do so by the House of Commons Committee of Public Accounts, the Audit Committee may—
- (a) on behalf of the Committee of Public Accounts take evidence from the accounting officer for the Wales Audit Office, and
 - (b) report to the Committee of Public Accounts and transmit to that Committee any evidence so taken.
- (7) In this section “the Wales Audit Office” means the Auditor General for Wales and the members of his staff.”

11 Access to information, etc by Auditor General

For section 95 of the Government of Wales Act 1998 (c. 38) (access to documents by Auditor General for Wales) substitute—

“95 Access to documents by Auditor General

- (1) The Auditor General for Wales has a right of access at all reasonable times to every document relating to a relevant person which appears to him necessary—
- (a) for the purposes of his examination of any auditable accounts;
 - (b) for the purposes of undertaking studies under section 145A or 145C;
 - (c) for the purposes of carrying out, in accordance with any provision made by or by virtue of this or any other Act, other examinations or studies into the economy, efficiency and effectiveness with which any person has used his resources in discharging his functions.
- (2) The documents relating to a relevant person to which the right conferred by subsection (1) applies may include, in particular—
- (a) a document which is held or controlled by a person who has received financial assistance from the relevant person by means of a grant, loan or guarantee or as a result of the taking of an interest in any property or body corporate;
 - (b) a document which is held or controlled by a person who has supplied goods or services to the relevant person in pursuance of a contract to which the relevant person was party or has supplied goods or services in pursuance of a relevant sub-contract;
 - (c) a document of a description specified in an order made by the Assembly.
- (3) The Auditor General for Wales may require a person whom he thinks has information of the kind mentioned in subsection (4)—
- (a) to give him any assistance, information and explanation which the Auditor General for Wales thinks necessary for any of the purposes mentioned in paragraphs (a) to (c) of subsection (1);
 - (b) to attend before him in person to—
 - (i) give the assistance, information or explanation, or

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- (ii) produce any document which is held or controlled by the person and to which the right conferred by subsection (1) applies;
 - (c) to provide any facility which the Auditor General for Wales may reasonably require for any of the purposes mentioned in paragraphs (a) to (c) of subsection (1).
- (4) The information is information which relates to—
 - (a) a relevant person;
 - (b) a document to which the right conferred by subsection (1) applies; or
 - (c) a person who holds or controls such a document.
- (5) The Auditor General for Wales may, for the purposes of his examination of any auditable accounts, require a relevant person to provide him, at times specified by him, with accounts of such of the person’s transactions as he may specify.
- (6) For the purposes of subsection (2)(b), a contract is a relevant sub-contract if its performance fulfils, or contributes to the fulfilment of, an obligation to supply goods or services to the relevant person in another contract.
- (7) In this section—
 - “auditable accounts” means any accounts or statement of accounts falling to be examined by the Auditor General for Wales in accordance with any provision made by or by virtue of this or any other Act; and
 - “relevant person” means—
 - (a) in a case within subsection (1)(a)—
 - (i) the person by whom the auditable accounts are prepared, and
 - (ii) in the case of any accounts which the Assembly is directed to prepare under section 97, any person to whose financial affairs and transactions the auditable accounts are to relate by virtue of directions under subsection (2) of that section, and
 - (b) in any other case, a person to whom the study or examination relates.
- (8) Before making an order under subsection (2)(c), the Assembly must consult the Treasury and the Auditor General for Wales.”