

PUBLIC AUDIT (WALES) ACT 2004

EXPLANATORY NOTES

TERRITORIAL EXTENT AND DEVOLUTION

Part 1: Auditor General for Wales

Accountability of certain public bodies in Wales

Section 3: Studies for improving economy etc in services

14. This section adds a new section 145A to the GOWA. Section 145A(1) of the GOWA enables the Auditor General to undertake or promote studies (including comparative studies) designed to enable him to make recommendations for improving economy, efficiency and effectiveness in the discharge of the functions of the bodies to which the section relates. Such studies may also result in the Auditor General making recommendations for improving the financial or other management of any such body or bodies.
15. The Auditor General may also undertake or promote other studies relating to the provision of services by such bodies. When undertaking such a study the Auditor General may have regard to factors such as the impact of statutory provisions on the provision of the service by the body in question. Section 145A of the GOWA enables the Auditor General to undertake forward looking studies. The power of the Auditor General to undertake or promote comparative studies is similar to the Audit Commission's power under section 33 of the ACA. Where the Auditor General carries out such a study at the request of any person (other than the Assembly) then the Auditor General may charge that person a fee (see paragraphs 22 to 27 below – new section 93A of the GOWA). This section does not entitle the Auditor General to question the merits of the policy objectives of a body to which this section relates. The Auditor General may lay his report containing the results of the study and his recommendations (if any) before the Assembly.
16. In relation to studies under section 145A of the GOWA, the Auditor General has the same rights of access to information and documents etc. as he has in relation to audit and other examinations into the economy, efficiency and effectiveness with which any person has used his resources in discharging his functions. These rights of access etc, as substituted by section 11 of this Act, are set out in section 95 of the GOWA (see paragraphs 35 to 41 below). Section 145A(4) of the GOWA requires the Auditor General to take into account the views of the Assembly's Audit Committee when deciding which studies to undertake or promote under this section. This duty corresponds to similar duties imposed on the Auditor General in relation to his value for money functions under the GOWA (e.g. sections 100 and 145).