

PUBLIC AUDIT (WALES) ACT 2004

EXPLANATORY NOTES

TERRITORIAL EXTENT AND DEVOLUTION

Part 1: Auditor General for Wales

Administrative matters

Section 9: Staff etc of the Auditor General

30. This section amends section 92 of the GOWA which sets out the arrangements by which the Auditor General may secure the services of staff and delegate the exercise of his functions to support him in his work. As amended, section 92 of the GOWA no longer requires him to consider arrangements with the National Audit Office for the provision of administrative, professional or technical services as a first option. He may, however, still make arrangements in this respect under the provisions of section 96C(1) and (3) of the GOWA (see paragraphs 11 to 13 above - section 2).
31. Section 9(2) of the Act also removes the prohibition on the Assembly and the Auditor General (and their staff) entering into an arrangement to exercise each others' functions or provide administrative, professional or technical services to each other. The Assembly and the Auditor General may now enter into such an arrangement under section 96C(1) and (3) of the GOWA. It is the intention that the Wales Audit Office will develop protocols to ensure that no conflict of interest may arise.
32. [Section 9\(3\)](#) ensures that the Auditor General pays to the Minister for the Civil Service any increase in superannuation contributions (that may be determined under the Superannuation Act 1972) in respect of his staff.
33. Section 9(4) of the Act replaces subsection (8) of and adds new subsections (8A) and (8B) to section 92 of the GOWA. Section 9(6) adds new subsection (9A) to section 92. These provisions enable any function of the Auditor General to be exercised by a member of his staff or a person providing services to him. The Auditor General may also exercise a function jointly with a person (e.g. with another regulatory body) providing services to him. In both instances however, the function remains the responsibility of the Auditor General. The Auditor General may only authorise a person (to whom section 92(8) applies) to certify or report on the accounts referred to in subsection (9A) if the Presiding Officer of the Assembly has certified to the Assembly that the Auditor General is unable to certify or report on those accounts himself. Any authority for a person other than the Auditor General to certify or report on accounts expires if the office of Auditor General falls vacant.