
EXPLANATORY NOTE

(This note is not part of the Order)

This Order is made in consequence of the Public Audit (Wales) Act 2013 (“the Act”), which makes provision reforming public audit arrangements in Wales.

Part 1 of the Act relates to the Auditor General for Wales (“the Auditor General”). Part 2 establishes a new corporate body, the Wales Audit Office (“the WAO”) and sets out its relationship with the Auditor General.

Article 2 of this Order brings into force certain provisions of the Act on 4 July 2013, to enable certain appointments to the WAO to be made and for preparatory work to be undertaken prior to the functions of the WAO becoming fully exercisable on 1 April 2014.

All other provisions of the Act are brought into force on 1 April 2014 by article 3, to the extent that they are not already in force on that date. Article 3 also brings into force certain consequential amendments to subordinate legislation on 1 April 2014 to remove references to auditors appointed by the Auditor General, and to include references to the WAO where appropriate.

Article 4 provides that where an auditor of a local government body has been appointed by the Auditor General, the provisions of the regulations specified will continue to have effect until that auditor’s appointment has come to an end, as if the modifications made by this Order had not been made.

It provides that where a person has been appointed as an auditor under section 145B(5)(b) of the Government of Wales Act 1998, that appointment will continue to have effect (subject to earlier termination).

It also provides that where a contract has been entered into under article 4(2)(c)(v) of the Construction Contracts (England and Wales) Exclusion Order 1998, on or before 31 March 2014, that contract will continue to have effect as if that article had not been amended by this Order.

Article 5 makes saving provision in relation to the annual accounts which the Auditor General must prepare. Paragraphs 13, 14 and 15 of Schedule 8 to the Government of Wales Act 2006 are saved for the purposes of the financial year 2013-2014.