



Public Audit (Wales) Act 2013

2013 anaw 3

Introduction

1 Overview **E+W**

The main provisions of this Act—

- (a) prescribe that the office of Auditor General for Wales is to continue upon the terms set out in Part 1, Chapter 1;
- (b) create a new corporate body called the Wales Audit Office (the “WAO”) and confer functions upon it (Part 2 and Schedules 1 and 2);
- (c) prescribe governance arrangements for the Auditor General for Wales and the WAO, including arrangements for oversight of the Auditor General by the WAO, and provisions regarding the relationship between the two (Part 2, Chapter 2 and Schedules 1 and 2);
- (d) prescribe how the functions of the Auditor General for Wales are to be exercised, and make provision for the Auditor General to audit the accounts of local government bodies in Wales (Part 1, Chapter 2).

Commencement Information

II [S. 1](#) in force at 4.7.2013 by [S.I. 2013/1466](#), [art. 2\(a\)](#)

Changes to legislation: Public Audit (Wales) Act 2013 is up to date with all changes known to be in force on or before 29 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

PART 1 E+W

AUDITOR GENERAL FOR WALES

CHAPTER 1 E+W

THE OFFICE OF AUDITOR GENERAL FOR WALES

2 **Office of Auditor General for Wales** E+W

- (1) The office of Auditor General for Wales (the “Auditor General”) is to continue.
- (2) It is for Her Majesty to appoint a person to be Auditor General on the nomination of the National Assembly.
- (3) No nomination is to be made until the National Assembly is satisfied that reasonable consultation has been undertaken with such bodies as appear to the Assembly to represent the interests of local government bodies in Wales.
- (4) The person appointed holds office for up to 8 years.
- (5) The person may not be appointed again.
- (6) The validity of any act or omission of a person appointed as Auditor General is not affected by any defect in the person's nomination or appointment.

Commencement Information

I2 [S. 2](#) in force at 1.4.2014 by [S.I. 2013/1466](#), [art. 3\(1\)](#)

3 **Resignation or removal** E+W

- (1) A person appointed as Auditor General holds office until the end of the period for which the person was appointed (subject to subsections (2) and (3)).
- (2) Her Majesty may relieve a person from office as Auditor General before the end of the period for which the person was appointed—
 - (a) at the person's request, or
 - (b) on Her Majesty being satisfied that the person is incapable for medical reasons of performing the duties of the office and of requesting to be relieved of it.
- (3) Her Majesty may remove a person from office as Auditor General before the end of the period for which the person was appointed on the making of a recommendation, on the ground of the person's misbehaviour, that Her Majesty should do so.
- (4) A recommendation for the removal of a person from office as Auditor General may not be made unless—
 - (a) the National Assembly has resolved that the recommendation should be made, and
 - (b) the resolution of the Assembly is passed on a vote in which the number of Assembly members voting in favour is not less than two-thirds of the total number of Assembly seats.

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Commencement Information

I3 S. 3 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

4 Disqualification **E+W**

- (1) A person cannot be appointed as Auditor General if the person is disqualified on any of the grounds specified in subsection (3).
- (2) A person ceases to be Auditor General if the person is disqualified on any of the grounds specified in subsection (3).
- (3) A person is disqualified from being Auditor General if the person is—
 - (a) a Member of the National Assembly;
 - (b) the holder of any other office or position to which a person may be appointed, or recommended or nominated for appointment, by or on behalf of—
 - (i) the Crown,
 - (ii) the National Assembly, or
 - (iii) the National Assembly Commission;
 - (c) a Member of the House of Commons or House of Lords;
 - (d) a Member of the Scottish Parliament;
 - (e) a Member of the Northern Ireland Assembly;
 - (f) an employee of the Wales Audit Office.

Commencement Information

I4 S. 4 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

5 Employment etc of former Auditor General **E+W**

- (1) This section applies to a person who was appointed as Auditor General under this Part but who no longer holds that office.
- (2) Before—
 - (a) taking up an office or position of a description specified by the National Assembly, or
 - (b) entering into an agreement or other arrangement of a description so specified, the person must consult any person specified by the National Assembly.
- (3) The National Assembly must publish a list of—
 - (a) the offices and positions specified for the purposes of subsection (2)(a);
 - (b) the agreements and other arrangements specified for the purposes of subsection (2)(b).
- (4) Subsections (5) and (6) apply for a period of 2 years starting with the day on which the person ceases to be Auditor General.
- (5) The person must not—
 - (a) hold an office or position to which a person may be appointed, or recommended or nominated for appointment, by or on behalf of—

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- (i) the Crown,
 - (ii) the National Assembly, or
 - (iii) the National Assembly Commission; or
 - (b) be a member, director, officer or employee of a person listed in subsection (7).
- (6) The person must not, in any capacity, provide services to—
- (a) the Crown or any body or other person acting on behalf of the Crown,
 - (b) the National Assembly or any body or other person acting on behalf of the Assembly,
 - (c) the National Assembly Commission or any body or other person acting on behalf of the Commission, or
 - (d) a person listed in subsection (7).
- (7) The persons are—
- (a) a person whose accounts, or statements of accounts, fall to be examined by the Auditor General in accordance with provision made by or by virtue of an enactment;
 - (b) a person to whom a value for money study or examination carried out by the Auditor General in accordance with provision made by or by virtue of an enactment relates;
 - (c) a person to whom a study carried out by the Auditor General in accordance with section 145A(2) of the Government of Wales Act 1998 (studies relating to the provision of services by any relevant body or bodies) relates;
 - (d) a registered social landlord to whom the Auditor General provides advice or assistance under section 145D of the Government of Wales Act 1998;
 - (e) a person in respect of whom the Auditor General has functions, or in respect of whom the Auditor General exercises functions on behalf of the Welsh Ministers, by virtue of section 146A of the Government of Wales Act 1998 (transfer of functions of Welsh Ministers);
 - (f) a person to whose financial affairs and transactions accounts prepared by the Welsh Ministers under section 131 of the Government of Wales Act 2006 are to relate by virtue of subsection (3) of that section;
 - (g) a person to whose financial affairs and transactions accounts prepared by the National Assembly Commission under section 137 of the Government of Wales Act 2006 are to relate by virtue of subsection (2) of that section.
- (8) But subsections (5) and (6) do not prevent a person from holding any of the following offices—
- (a) Comptroller and Auditor General;
 - (b) Auditor General for Scotland;
 - (c) Comptroller and Auditor General for Northern Ireland.
- (9) In this section, “a value for money study or examination” means a study or examination into the economy, efficiency and effectiveness with which a person has discharged that person's functions, or has used resources in discharging those functions.

Commencement Information

I5 S. 5 in force at 1.4.2014 by [S.I. 2013/1466](#), [art. 3\(1\)](#)

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6 Status etc **E+W**

- (1) The person for the time being holding the office of Auditor General continues, by the name of that office, to be a corporation sole.
- (2) The Auditor General is not to be regarded as holding office under Her Majesty or as exercising any functions on behalf of the Crown.
- (3) But the Auditor General is to be taken to be a Crown servant for the purposes of the Official Secrets Act 1989.

Commencement Information

I6 S. 6 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

7 Remuneration **E+W**

- (1) Before a person is appointed as Auditor General, remuneration arrangements are to be made in respect of that person by the National Assembly.
- (2) But before those arrangements can be made, the First Minister must be consulted.
- (3) The remuneration arrangements—
 - (a) may make provision for a salary, allowances, gratuities, arrangements for a pension and other benefits, and
 - (b) may include a formula or other mechanism for adjusting one or more of those elements from time to time.
- (4) But no element is to be performance-based.
- (5) The National Assembly Commission must make payments to the Minister for the Civil Service, at such times as the Minister may determine, of such amounts as may be so determined, in respect of—
 - (a) the provision of pensions, allowances, gratuities or other benefits by virtue of section 1 of the Superannuation Act 1972 to or in respect of any person who holds or has ceased to hold office as Auditor General, and
 - (b) the expenses incurred in administering those pensions, allowances, gratuities or other benefits.
- (6) Amounts payable by virtue of this section are to be charged on, and paid out of, the Welsh Consolidated Fund.

Commencement Information

I7 S. 7 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

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CHAPTER 2 E+W

AUDITOR GENERAL'S FUNCTIONS

General provision about the exercise of the Auditor General's functions etc

8 **How functions are to be exercised** E+W

- (1) The Auditor General has complete discretion as to the manner in which the functions of that office are exercised and is not subject to the direction or control of the National Assembly or the Welsh Government.
- (2) But this discretion is subject to subsection (3).
- (3) The Auditor General must—
 - (a) aim to carry out his or her functions efficiently and cost-effectively;
 - (b) have regard, as he or she considers appropriate, to the standards and principles that an expert professional provider of accounting or auditing services would be expected to follow;
 - (c) have regard to advice given to him or her by the WAO (see section 17(3)).

Commencement Information

- I8** S. 8 in force at 4.7.2013 for specified purposes by [S.I. 2013/1466, art. 2\(b\)](#)
I9 S. 8 in force at 1.4.2014 in so far as not already in force by [S.I. 2013/1466, art. 3\(1\)](#)

9 **Supplementary powers** E+W

- (1) The Auditor General may do anything calculated to facilitate, or which is incidental or conducive to, the carrying out of any of the Auditor General's functions.
- (2) But the Auditor General may not do anything which is or could become the responsibility of the WAO by virtue of paragraphs (a) to (c) of section 21(2) (provision of resources for Auditor General's functions).

Commencement Information

- I10** S. 9 in force at 1.4.2014 by [S.I. 2013/1466, art. 3\(1\)](#)

10 **Code of audit practice** E+W

- (1) The Auditor General must issue a code of audit practice prescribing the way in which the functions of the Auditor General specified in subsection (2) are to be carried out.
- (2) The functions are—
 - (a) examining any accounts or statements of accounts that fall to be examined by the Auditor General in accordance with provision made by or by virtue of an enactment;
 - (b) carrying out, undertaking or promoting value for money studies or examinations in accordance with provision made by or by virtue of an enactment;

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- (c) those contained in, or transferred to the Auditor General under, the following provisions of the Government of Wales Act 1998—
 - (i) section 145A(2) (undertaking or promoting other studies relating to the provision of services by certain bodies);
 - (ii) section 145C(8) (disclosing information obtained in the course of a study in respect of a registered social landlord to the Welsh Ministers);
 - (iii) section 145D (providing advice and assistance to a registered social landlord);
 - (iv) section 146 (transfer of functions of the Comptroller and Auditor General in respect of certain bodies to the Auditor General);
 - (v) section 146A (transfer etc to the Auditor General of supervisory functions of Welsh Ministers in respect of certain bodies);
 - (vi) section 147 (transfer of functions of the Comptroller and Auditor General in respect of the Environment Agency to the Auditor General);
 - (d) those contained in the following provisions of the Public Audit (Wales) Act 2004—
 - (i) Part 2 (audit of local government bodies in Wales);
 - (ii) section 45 (conducting, or assisting the Secretary of State in conducting, benefit administration studies);
 - (iii) section 51 (referring matters related to social security to the Secretary of State);
 - (e) those contained in the following provisions of Schedule 8 to the Government of Wales Act 2006—
 - (i) paragraph 17 (access to documents);
 - (ii) paragraph 20 (certification of claims, returns etc at the request of a body).
- (3) The Auditor General must comply with the code.
- (4) The code must embody what appears to the Auditor General to be the best professional practice with respect to the standards, procedures and techniques to be adopted in carrying out functions of a kind specified in subsection (2).
- (5) The code may make different provision for different cases or classes of case.
- (6) Before issuing the code (including any revised code) the Auditor General must consult such persons as the Auditor General thinks appropriate.
- (7) The Auditor General must arrange for the code (including any revised code) to be published.
- (8) In this section, “a value for money study or examination” means a study or examination into the economy, efficiency and effectiveness with which a person has discharged that person's functions, or has used resources in discharging those functions.

Commencement Information

III S. 10 in force at 4.7.2013 by S.I. 2013/1466, art. 2(c)

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Functions relating to local government

11 Audit of local government bodies E+W

- (1) For section 13 of the Public Audit (Wales) Act 2004 (audit of accounts of local government bodies in Wales) substitute—

“13 Audit of accounts of local government bodies in Wales

- (1) A local government body in Wales—
- (a) must make up its accounts each year to 31 March or such other date as the Welsh Ministers may generally or in any special case direct;
 - (b) must ensure that its accounts are audited in accordance with this Chapter.
- (2) The Auditor General for Wales must audit the accounts of local government bodies in Wales.”.

- (2) In section 16 of the Local Government (Wales) Measure 2009 (meaning of “relevant regulators” and “relevant functions”), omit paragraph (e) of subsection (2).

Commencement Information

I12 S. 11 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

Provision relating to the transfer of supervisory functions of the Welsh Ministers

12 Transfer etc of supervisory functions of Welsh Ministers: consultation E+W

In the Government of Wales Act 1998, in section 146A (transfer etc to the Auditor General of supervisory functions of Welsh Ministers in respect of certain bodies), after subsection (1) insert—

“(1A) But before making an order under subsection (1), the Welsh Ministers must consult the Wales Audit Office.”.

Commencement Information

I13 S. 12 in force at 4.7.2013 by S.I. 2013/1466, art. 2(d)

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PART 2 **E+W**

THE WALES AUDIT OFFICE AND ITS RELATIONSHIP WITH THE AUDITOR GENERAL

CHAPTER 1 **E+W**

THE WALES AUDIT OFFICE

13 Incorporation of Wales Audit Office **E+W**

- (1) There is to be a body corporate called the Wales Audit Office (“the WAO”).
- (2) Schedule 1 contains provision about the WAO.

Commencement Information

I14 S. 13 in force at 4.7.2013 for specified purposes by S.I. 2013/1466, art. 2(e)

I15 S. 13 in force at 1.4.2014 in so far as not already in force by S.I. 2013/1466, art. 3(1)

14 Powers **E+W**

The WAO may do anything (including acquiring or disposing of any property or rights and accepting gifts of money or other property) which is calculated to facilitate, or which is incidental or conducive to, the exercise of any of its functions.

Commencement Information

I16 S. 14 in force at 4.7.2013 by S.I. 2013/1466, art. 2(f)

15 Efficiency **E+W**

The WAO must aim to carry out its functions efficiently and cost-effectively.

Commencement Information

I17 S. 15 in force at 4.7.2013 by S.I. 2013/1466, art. 2(g)

CHAPTER 2 **E+W**

RELATIONSHIP BETWEEN THE AUDITOR GENERAL AND THE WAO

General

16 Relationship with the Auditor General **E+W**

- (1) The Auditor General is to be the chief executive (but not an employee) of the WAO.

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- (2) Schedule 2 contains further provision about the relationship between the WAO and the Auditor General.

Commencement Information

I18 S. 16 in force at 4.7.2013 by S.I. 2013/1466, art. 2(h)

17 WAO to monitor and provide advice E+W

- (1) The WAO must, in such manner as it considers appropriate, monitor the exercise of the Auditor General's functions.
- (2) The WAO may provide advice to the Auditor General about the Auditor General's functions.
- (3) The Auditor General must have regard to any advice given.

Commencement Information

I19 S. 17(1) in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

I20 S. 17(2)(3) in force at 4.7.2013 for specified purposes by S.I. 2013/1466, art. 2(i)

I21 S. 17(2)(3) in force at 1.4.2014 in so far as not already in force by S.I. 2013/1466, art. 3(1)

18 Delegation and joint exercise of functions of the Auditor General E+W

- (1) The Auditor General may delegate any of the functions of that office to—
 - (a) an employee of the WAO,
 - (b) a person who provides services to the WAO, or
 - (c) an employee of the WAO and a person who provides services to the WAO acting jointly.
- (2) But a function may only be delegated if the employee or other person is authorised (or in the case of subsection (1)(c) both are authorised) to exercise functions of the Auditor General under a scheme prepared by the Auditor General.
- (3) A scheme must describe the conditions subject to which a delegation under subsection (1) must be made.
- (4) An employee or other person may not be authorised under a scheme unless the employee or person agrees to comply with the code of audit practice issued under section 10(1).
- (5) A scheme may include different provision for different cases or classes of case.
- (6) The Auditor General may revise a scheme at any time.
- (7) In preparing or revising a scheme the Auditor General must consult the WAO.
- (8) If the scheme makes provision to that effect, any function of the Auditor General may be exercised jointly by—
 - (a) the Auditor General and an employee of the WAO,
 - (b) the Auditor General and a person who provides services to the WAO, or

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- (c) the Auditor General, an employee of the WAO and a person who provides services to the WAO.
- (9) A delegation does not prevent the Auditor General from doing anything personally.
- (10) Provision made under subsection (1) for the delegation of a function, or under subsection (8) for the joint exercise of a function, does not affect the Auditor General's responsibility for that function.
- (11) The function of preparing a scheme under this section may not be delegated.

Commencement Information

I22 S. 18 in force at 4.7.2013 for specified purposes by S.I. 2013/1466, art. 2(j)

I23 S. 18 in force at 1.4.2014 in so far as not already in force by S.I. 2013/1466, art. 3(1)

Provision of services

19 Provision of services **E+W**

- (1) Arrangements may be made between the WAO and a relevant authority—
 - (a) for any function of the authority to be exercised by the WAO or by an employee of the WAO;
 - (b) for any function of the authority to be exercised by the Auditor General;
 - (c) for administrative, professional or technical services to be provided—
 - (i) to or for the purposes of the authority by the WAO,
 - (ii) by, or on behalf of, the authority to the WAO, or
 - (iii) by, or on behalf of, the authority to the Auditor General;
 - (d) for administrative, professional or technical services to be provided to or for the purposes of the authority by the Auditor General.
- (2) But the WAO must consult the Auditor General before entering into arrangements of the type mentioned in subsection (1)(b), (c)(iii) or (d).
- (3) Any arrangements under subsection (1)(a) or (b) for the exercise of a function of a relevant authority do not affect the relevant authority's responsibility for that function.
- (4) If the condition in subsection (5) is met, the WAO and a relevant authority, a qualified auditor, or an accountancy body may—
 - (a) make arrangements to co-operate with, and give assistance to, each other, or
 - (b) make arrangements for that authority, auditor or body and the Auditor General to co-operate with, and give assistance to, each other.
- (5) The condition is that—
 - (a) the WAO considers that to do so would facilitate, or be conducive to, the exercise of the functions of the Auditor General or the WAO, and
 - (b) the relevant authority, qualified auditor or accountancy body in question considers that to do so would facilitate, or be conducive to, the exercise of the functions of that authority, person or body.
- (6) But the WAO must consult the Auditor General before entering into arrangements of the type mentioned in subsection (4)(b).

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- (7) The WAO may make arrangements under this section on such terms, including terms about payment, as the WAO thinks fit.
- (8) But terms relating to payment to the WAO must be made in accordance with a scheme for charging fees prepared under section 24.
- (9) In this section—
- “accountancy body” means—
- (a) a body which is a recognised supervisory body for the purposes of Part 42 of the Companies Act 2006, or
 - (b) an approved European body of accountants;
- “qualified auditor” means a person who is—
- (a) eligible for appointment as a statutory auditor under Part 42 of the Companies Act 2006, or
 - (b) a member of an approved European body of accountants;
- “approved European body of accountants” means a body of accountants which—
- (a) is established in the United Kingdom or another EEA state, and
 - (b) is for the time being approved by the Welsh Ministers by order;
- “relevant authority” means any Minister of the Crown or government department, any public authority (including any local authority), or the holder of any public office.

Commencement Information

I24 S. 19 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

Income and expenses

20 Expenditure **E+W**

- (1) For each financial year the Auditor General and the WAO must jointly—
 - (a) prepare an estimate of the income and expenses of the WAO, and
 - (b) lay the estimate before the National Assembly.
- (2) Each estimate must cover (amongst other things) the resources required for the purposes of section 21 (resources for Auditor General).
- (3) Each estimate must be laid before the National Assembly at least five months before the beginning of the financial year to which it relates.
- (4) The National Assembly may make any modifications to the estimate which it considers appropriate (subject to subsection (5)).
- (5) No modification can be made under subsection (4) unless—
 - (a) the Auditor General and the WAO have been consulted, and
 - (b) any representations that either may make have been taken into account.

Commencement Information

I25 S. 20 in force at 4.7.2013 by S.I. 2013/1466, art. 2(k)

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I26 S. 20 in force on 1.4.2014 to the extent not already in force by O.S. 2013/1466, regulation. 3(1)

21 Provision of resources for Auditor General's functions **E+W**

- (1) The WAO must provide resources for the exercise of the Auditor General's functions as required by the Auditor General.
- (2) In particular, the WAO is responsible for—
 - (a) employing staff to assist in the exercise of those functions;
 - (b) securing services from any person for the purposes of those functions;
 - (c) holding property for the purposes of those functions;
 - (d) holding documents or information acquired or generated in the course of, or otherwise for the purposes of, those functions (see paragraph 4(2) of Schedule 2);
 - (e) keeping records in relation to those functions.

Commencement Information

I27 S. 21 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

22 Borrowing **E+W**

The WAO may borrow sums in sterling (by way of overdraft or otherwise) to be applied for the purpose of meeting a temporary excess of expenditure over sums otherwise available to meet it.

Commencement Information

I28 S. 22 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

Fees

23 General provision relating to fees **E+W**

- (1) Fees and other sums received by the Auditor General must be paid to the WAO.
- (2) The WAO may charge a fee in relation to the audit of a person's accounts or statement of accounts by the Auditor General.
- (3) The WAO may charge a fee in relation to—
 - (a) an examination, certification or report under paragraph 18(3) of Schedule 8 to the Government of Wales Act 2006 (certain examinations into the economy etc with which a person has used resources);
 - (b) an examination under section 145 of the Government of Wales Act 1998 (examinations into the use of resources) or a study under section 145A of that Act (studies for improving economy etc in services), where undertaken at a person's request;

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- [^{F1}(ba) an examination, certification or report under section 31 of the Tax Collection and Management (Wales) Act 2016 in respect of the Welsh Revenue Authority's Tax Statement;]
 - (c) an examination or study undertaken by the Auditor General at a person's request under section 46(4) of the Environment Act 1995;
 - [^{F2}(ca) an examination under section 15 of the Well-being of Future Generations (Wales) Act 2015 (anaw 2) (examinations of public bodies for the purposes of assessing the extent to which a body has acted in accordance with the sustainable development principle);]
 - (d) any services provided or functions exercised under section 19.
- (4) The WAO must charge a fee in relation to—
- (a) the provision of services to a body under paragraph 20 of Schedule 8 to the Government of Wales Act 2006 (certification of claims, returns etc at the request of a body);
 - (b) a study at the request of an educational body under section 145B of the Government of Wales Act 1998.
- (5) Fees under this section—
- (a) may only be charged in accordance with a scheme prepared by the WAO under section 24;
 - (b) may not exceed the full cost of exercising the function to which the fee relates;
 - (c) are payable to the WAO by the person to whom the function being exercised relates.

Textual Amendments

- F1** S. 23(3)(ba) inserted (1.4.2018) by [Tax Collection and Management \(Wales\) Act 2016 \(anaw 6\), ss. 36, 194\(2\); S.I. 2018/33, art. 3](#)
- F2** S. 23(3)(ca) inserted (1.4.2016) by [Well-being of Future Generations \(Wales\) Act 2015 \(anaw 2\), s. 56\(2\), Sch. 4 para. 32; S.I. 2016/86, art. 3](#)

Commencement Information

- I29** S. 23 in force at 1.4.2014 by [S.I. 2013/1466, art. 3\(1\)](#)

24 Scheme for charging fees **E+W**

- (1) The WAO must prepare a scheme relating to the charging of fees by the WAO.
- (2) The scheme must include the following—
- (a) a list of the enactments under which the WAO may charge a fee;
 - (b) where those enactments make provision for the WAO to prescribe a scale or scales of fees, that scale or those scales;
 - (c) where those enactments make provision for the WAO to prescribe an amount to be charged, that amount;
 - (d) where no provision is made for a scale or scales of fees or for an amount to be prescribed, the means by which the WAO is to calculate the fee.
- (3) The scheme may, amongst other things—
- (a) include different provision for different cases or classes of case, and
 - (b) provide for times at which and the manner in which payments are to be made.

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- (4) The WAO—
- (a) must review the scheme at least once in every calendar year,
 - (b) may revise or remake the scheme at any time, and
 - (c) must lay the scheme (and any revision to it) before the National Assembly.
- (5) Where the Welsh Ministers prescribe a scale or scales of fees under—
- (a) section 64F of the Public Audit (Wales) Act 2004 (fees for data matching), or
 - (b) section 27A of the Local Government (Wales) Measure 2009 (Welsh Ministers' power to prescribe a scale of fees),
- to have effect instead of a scale or scales prescribed by the WAO, the WAO must revise the scheme to include the scale or scales prescribed by the Welsh Ministers instead of those prescribed by the WAO.
- (6) If a revision made in accordance with subsection (5) is the only revision to a scheme, it does not require the approval of the National Assembly.
- (7) The scheme takes effect when approved by the National Assembly or, in the case of a revision made in accordance with subsection (5), once it has been laid before the Assembly.
- (8) The WAO must publish the scheme (and any revision to it) as soon as reasonably practicable after it takes effect.

Commencement Information

I30 S. 24 in force at 4.7.2013 by S.I. 2013/1466, art. 2(I)

Annual plan

25 Annual plan **E+W**

- (1) Before the beginning of each financial year, the Auditor General and the WAO must jointly prepare an annual plan for that year.
- (2) The annual plan must set out the following—
 - (a) the Auditor General's work programme;
 - (b) the WAO's work programme;
 - (c) the resources available, and which may become available, to the WAO;
 - (d) how those resources are to be used in order to undertake the Auditor General's programme;
 - (e) how those resources are to be used in order to undertake the WAO's programme;
 - (f) the maximum amount of the resources available, and which may become available, that it is anticipated will be allocated by the WAO to the Auditor General for the purpose of undertaking the Auditor General's programme.
- (3) In this Chapter—

“Auditor General's work programme” means the Auditor General's priorities for the year in exercising his or her functions;

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“WAO's work programme” means the WAO's priorities for the year in exercising its functions under this Act.

Commencement Information

I31 S. 25 in force at 4.7.2013 by S.I. 2013/1466, art. 2(m)

26 Annual plan: National Assembly **E+W**

The Auditor General and the chair of the WAO must lay the annual plan before the National Assembly.

Commencement Information

I32 S. 26 in force at 4.7.2013 by S.I. 2013/1466, art. 2(n)

27 Annual plan: effect **E+W**

The Auditor General and the WAO are not to be bound by the annual plan, but they must have regard to it in the exercise of their functions, including (but not limited to) when exercising functions relating to the provision of resources by the WAO to the Auditor General under section 21.

Commencement Information

I33 S. 27 in force at 4.7.2013 by S.I. 2013/1466, art. 2(o)

PART 3 **E+W**

MISCELLANEOUS AND GENERAL

28 Functions of the National Assembly **E+W**

- (1) The National Assembly may by standing orders make provision regarding the exercise of the functions conferred upon it by or under this Act.
- (2) Such provision includes, but is not limited to, delegating functions to the Presiding Officer, the Deputy Presiding Officer, a committee or sub-committee of the National Assembly or the chair of such a committee or sub-committee.
- (3) This section does not apply to the National Assembly's functions under section 30 (orders).

Commencement Information

I34 S. 28 in force at 4.7.2013 by S.I. 2013/1466, art. 2(p)

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29 Indemnification **E+W**

- (1) There is to be charged on and paid out of the Welsh Consolidated Fund any amount payable by an indemnified person in consequence of any liability for a breach of duty.
- (2) The liability must not be to another indemnified person.
- (3) The following are indemnified persons—
 - (a) a former or current Auditor General appointed under this Act;
 - (b) the WAO;
 - (c) a former or current member of the WAO;
 - (d) a former or current employee of the WAO;
 - (e) a person who is providing, or has provided, services to the Auditor General or to the WAO under arrangements made by the WAO.
- (4) A breach of duty for the purposes of subsection (1) means a breach of duty (whether under a contract or agreement or otherwise, and whether by reason of an act or omission) incurred by an indemnified person in exercising functions that fall to be exercised by that person in accordance with the provision of an enactment.

Commencement Information

I35 S. 29(1)(2)(3)(b)(c)(4) in force at 4.7.2013 by [S.I. 2013/1466](#), [art. 2\(q\)](#)

I36 S. 29(3)(a)(d)(e) in force at 1.4.2014 by [S.I. 2013/1466](#), [art. 3\(1\)](#)

[^{F3}29A Working with the Public Services Ombudsman for Wales **E+W**

- (1) Where the Public Services Ombudsman for Wales consults the Auditor General under section 68 of the Public Services Ombudsman (Wales) Act 2019 (anaw 3), the Ombudsman and the Auditor General may—
 - (a) co-operate with each other in relation to the matter,
 - (b) conduct a joint investigation into the matter, and
 - (c) prepare and publish a joint report in relation to the investigation.]

Textual Amendments

F3 [S. 29A](#) inserted (23.7.2019) by [Public Services Ombudsman \(Wales\) Act 2019 \(anaw 3\)](#), s. 77(1), [Sch. 5 para. 4](#); [S.I. 2019/1096](#), reg. 2

30 Orders **E+W**

- (1) A power of the Welsh Ministers to make an order under this Act is exercisable by statutory instrument.
- (2) A statutory instrument containing an order under section 33 (transitional, supplementary etc provision) that contains a provision amending, repealing or otherwise modifying an enactment (other than an enactment contained in subordinate legislation) or prerogative instrument may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the National Assembly.

Changes to legislation: *Public Audit (Wales) Act 2013 is up to date with all changes known to be in force on or before 29 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (3) Any other statutory instrument containing an order under this Act, apart from an instrument containing only an order under section 35 (commencement), is subject to annulment in pursuance of a resolution of the National Assembly.
- (4) Any power of the Welsh Ministers to make an order under this Act (apart from an order under section 35 (commencement)) includes power—
- (a) to make different provision for different cases or classes of case, or for different purposes;
 - (b) to make provision generally or subject to specific exemptions or exceptions, or in relation to specific cases or classes of case;
 - (c) to make such supplementary, transitional, transitory, consequential, saving, incidental and other provision as the Welsh Ministers think necessary or appropriate.

31 Directions **E+W**

- (1) Any direction given under this Act—
- (a) must be given in writing;
 - (b) may be varied or revoked by a later direction;
 - (c) may make provision generally or in relation to specific cases or classes of case;
 - (d) may make different provision for different cases or classes of case, or for different purposes.
- (2) Subsection (1) does not limit the powers under this Act to give directions.

Commencement Information

I37 S. 31 in force at 4.7.2013 by [S.I. 2013/1466](#), [art. 2\(r\)](#)

32 Interpretation **E+W**

In this Act—

“Auditor General” (*Archwilydd Cyffredinol*) means the Auditor General for Wales (see Chapter 1 of Part 1);

“enactment” (*deddfiad*) means any enactment whenever passed or made, including—

- (a) an enactment contained in this Act, any other Act of the Assembly or an Assembly Measure, and
- (b) subordinate legislation (within the meaning given in the Interpretation Act 1978), whether made under an Act of the Assembly, an Assembly Measure or otherwise;

“financial year” (*blwyddyn ariannol*) means the 12 months ending with 31 March;

“local government body” (*corff llywodraeth leol*) has the meaning given in section 12 of the Public Audit (Wales) Act 2004;

“National Assembly” (*Cynulliad Cenedlaethol*) means the National Assembly for Wales;

“National Assembly Commission” (*Comisiwn y Cynulliad Cenedlaethol*) means the National Assembly for Wales Commission;

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“WAO” (“SAC”) means the Wales Audit Office (see Chapter 1 of Part 2);
 “Welsh Government” (“Llywodraeth Cymru”) means the Welsh Assembly Government.

Commencement Information

I38 S. 32 in force at 4.7.2013 by S.I. 2013/1466, art. 2(s)

33 Transitional, supplementary and saving provisions etc **E+W**

- (1) Schedule 3 (transitional etc provisions) has effect.
- (2) The Welsh Ministers may by order make such supplementary, transitional, transitory, consequential, saving, incidental and other provision as they think appropriate in connection with, or to give full effect to, this Act.
- (3) The provision that may be made under subsection (2) includes, amongst other things, amendments, repeals and revocations of any enactment or prerogative instrument.
- (4) Nothing in Schedule 3 limits the power conferred by subsection (2); and such an order may, amongst other things, make modifications of that Schedule.

Commencement Information

I39 S. 33 in force at 4.7.2013 by S.I. 2013/1466, art. 2(t)

34 Minor and consequential amendments **E+W**

Schedule 4 (minor and consequential amendments) has effect.

Commencement Information

I40 S. 34 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

35 Commencement **E+W**

- (1) The following provisions come into force on the day on which this Act receives Royal Assent—
 - (a) section 30;
 - (b) this section;
 - (c) section 36.
- (2) Subject to subsection (1), this Act comes into force in accordance with provision made by the Welsh Ministers by order.
- (3) An order under subsection (2) may—
 - (a) make provision for different days to be appointed for different purposes;
 - (b) include supplementary, transitional, transitory, consequential, saving, incidental and other provision in relation to commencement.

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36 Short title **E+W**

The short title of this Act is the Public Audit (Wales) Act 2013.

Changes to legislation:

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Changes and effects yet to be applied to :

- s. 11(2) omitted by [2021 asc 1 s. 170\(2\)\(b\)\(i\)](#)
- Sch. 4 para. 83-88 and cross-heading omitted by [2021 asc 1 s. 170\(2\)\(b\)\(ii\)](#)