



# Public Audit (Wales) Act 2013

## 2013 anaw 3

### PUBLIC AUDIT (WALES) ACT 2013

#### *Introduction*

#### 1 Overview

#### **PART 1**

#### AUDITOR GENERAL FOR WALES

#### **CHAPTER 1**

#### THE OFFICE OF AUDITOR GENERAL FOR WALES

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- 4 Disqualification
- 5 Employment etc of former Auditor General
- 6 Status etc
- 7 Remuneration

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

- 8 How functions are to be exercised
- 9 Supplementary powers
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- 11 Audit of local government bodies

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

12 Transfer etc of supervisory functions of Welsh Ministers: consultation

**PART 2**

THE WALES AUDIT OFFICE AND ITS  
RELATIONSHIP WITH THE AUDITOR GENERAL

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13 Incorporation of Wales Audit Office

14 Powers

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**CHAPTER 2**

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*Provision of services*

19 Provision of services

*Income and expenses*

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21 Provision of resources for Auditor General's functions

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25 Annual plan

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33 Transitional, supplementary and saving provisions etc

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- 34 Minor and consequential amendments
- 35 Commencement
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SCHEDULE 1 — Incorporation of Wales Audit Office  
PART 1 — MEMBERSHIP AND STATUS

*Membership*

- 1 (1) The WAO is to have 9 members.

*Appointment of non-executive and employee members*

- 2 (1) The members of the WAO (other than the Auditor...

*Status*

- 3 (1) Neither the WAO nor any of its members is...

PART 2 — NON-EXECUTIVE MEMBERS

*Appointment of non-executive members*

- 4 (1) Non-executive members are to be appointed by the National...

*Appointment of chair of the WAO*

- 5 (1) The chair of the WAO is to be appointed...

*Period of appointment and re-appointment*

- 6 (1) An appointment under this Part of this Schedule is...

*Remuneration arrangements*

- 7 (1) The National Assembly may make remuneration arrangements in relation...

*Other terms of appointment*

- 8 (1) The National Assembly may determine other terms for an...

*Consultation*

- 9 (1) No arrangements under paragraph 7 or determination under paragraph...

*Termination of appointments*

- 10 (1) The person who chairs the WAO may resign from...
- 11 (1) The National Assembly may terminate the appointment of a...
- 12 (1) The National Assembly may terminate the appointment of a...

PART 3 — AUDITOR GENERAL

*Additional remuneration of the Auditor General*

- 13 (1) The WAO may make provision for additional payments to...

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## PART 4 — EMPLOYEE MEMBERS

### *Appointment*

- 14 The employee members are to comprise— (a) a person appointed...

### *The appointed member*

- 15 (1) The Auditor General must recommend a person to the...

### *The elected members*

- 16 (1) The WAO must conduct a ballot of its staff...

### *Terms of appointment*

- 17 (1) The terms of the employee members' appointment are to...

### *Other terms of appointment*

- 18 (1) The non-executive members may determine other terms for an...

### *Termination of appointments*

- 19 The appointment of an employee member terminates—  
20 (1) An employee member may resign by giving written notice...  
21 The non-executive members may terminate the appointment of an employee...

## PART 5 — EMPLOYEES

### *Appointment*

- 22 (1) The WAO may employ staff. (2) A person cannot...

### *Status*

- 23 A member of the staff of the WAO is not...  
24 But a member of the staff of the WAO is...

### *Remuneration arrangements*

- 25 (1) The WAO must pay employees such remuneration as may...

## PART 6 — DISQUALIFICATION AS MEMBER OF, OR EMPLOYEE OF, THE WAO

- 26 (1) A person cannot be appointed as a member or...

## PART 7 — PROCEDURAL RULES

### *General*

- 27 The WAO must make rules for the purpose of regulating...

### *Quorum for WAO meetings*

- 28 (1) The rules must provide for a quorum for any...

### *Committees*

- 29 (1) The rules may include— (a) provision for the setting...

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### *Ballots*

- 30 The rules must include provision about the conduct of ballots...  
PART 8 — OTHER MATTERS

### *Validity*

- 31 The validity of anything done by the WAO (including anything...

### *Delegation of functions*

- 32 (1) The WAO may delegate any of its functions to—...

### *WAO accounts*

- 33 (1) The Auditor General is to be the accounting officer...

### *Audit etc of the WAO*

- 34 (1) It is for the National Assembly to appoint a...  
35 (1) A statement of accounts prepared under paragraph 33 must...

### *Documentary evidence*

- 36 (1) The application of the WAO's seal is to be...

## SCHEDULE 2 — Relationship between the Auditor General and the WAO PART 1 — CODE OF PRACTICE

### *Preparation and approval etc*

- 1 (1) The WAO and the Auditor General must jointly prepare...

### *Content*

- 2 (1) The code must include— (a) provision about how the...  
PART 2 — REPORTS AND DOCUMENTS

### *Reports*

- 3 (1) The Auditor General and the chair of the WAO...

### *Documents and information*

- 4 (1) Any document or information which a person is required...  
PART 3 — TEMPORARY EXERCISE OF THE FUNCTIONS OF  
AUDITOR GENERAL BY ANOTHER PERSON
- 5 The WAO, with the agreement of the National Assembly, may...  
6 A temporary designation may occur only in the following circumstances  
—...
- 7 The functions of the Auditor General referred to in paragraph...  
8 A person who is designated to exercise the functions of...  
9 A person who is designated to exercise those functions will...  
10 But that person will be designated to exercise functions on...  
11 The terms as to remuneration— (a) may provide for allowances,...  
12 But the terms as to remuneration may not provide for...  
13 The WAO must pay the person such remuneration as may...  
14 The duration of a temporary designation in relation to a...

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SCHEDULE 3 — Transitional, supplementary and saving provisions  
PART 1 — THE AUDITOR GENERAL

*Previous Auditor General to continue to be Auditor General*

- 1 (1) This paragraph applies to the person who is the...

*Savings for auditors appointed under section 13 of the Public Audit (Wales) Act 2004*

- 2 (1) This paragraph applies where, immediately before the coming into...

*Savings in respect of restrictions on disclosure of information*

- 3 (1) Where information has been obtained by—  
PART 2 — THE WAO

*WAO's procedural rules before rules are made under paragraph 27 of Schedule 1*

- 4 (1) This paragraph applies until the first rules under paragraph...  
PART 3 — TRANSFER OF FUNCTIONS ETC

*Transfer of staff*

- 5 (1) On the appointed day the members of the staff...

*Variation of employment contracts*

- 6 (1) This paragraph applies where there is a purported variation...

*Collective agreements*

- 7 (1) This paragraph applies where a collective agreement made by...

*Trade union recognition*

- 8 (1) Where before the transfer mentioned in paragraph 5(1) an...

*Dismissal in relation to transfer*

- 9 (1) Sub-paragraphs (2) and (3) apply— (a) to an employee...

*Transfer of other property, rights and liabilities*

- 10 (1) On the transfer day, the property, rights and liabilities...  
11 (1) A certificate issued by the Welsh Ministers that property...

*Criminal liability of the Auditor General*

- 12 (1) To the extent that any criminal liability incurred by...

*Indemnification*

- 13 (1) The liabilities covered by section 29 include—

SCHEDULE 4 — Minor and consequential amendments

*Superannuation Act 1972*

- 1 In Schedule 1 to the Superannuation Act 1972 (offices to...

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*Finance Act 1989*

- 2 In section 182 of the Finance Act 1989 (disclosure of...

*Social Security Administration Act 1992*

- 3 In subsection (8) of section 123 of the Social Security...

*Education Act 1997*

- 4 In section 41A of the Education Act 1997 (inspections involving...

*Government of Wales Act 1998*

- 5 The Government of Wales Act 1998 is amended as follows....  
6 (1) Section 145C is amended as follows.  
7 (1) Section 145D (advice and assistance for registered social  
landlords)...  
8 In subsection (2) of section 146 (transfer of functions of...

*Local Government Act 1999*

- 9 The Local Government Act 1999 is amended as follows.  
10 In subsection (7) of section 11 (inspectors' powers and duties),...  
11 Omit section 12A (fees: inspections under section 10A).  
12 Omit section 13A (reports of inspections under section 10A).  
13 In subsection (7) of section 23 (accounts), omit “or the...  
14 In subsection (2) of section 25 (coordination of inspections, etc),...  
15 In section 26 (guidance), omit subsection (3A).  
16 For paragraph (b) of section 33(3) (finance), substitute—

*Freedom of Information Act 2000*

- 17 The Freedom of Information Act 2000 is amended as follows....  
18 (1) Subsection (5) of section 36 (exempt information: prejudice to...  
19 In Part 6 of Schedule 1 (public authorities to which...

*Public Audit (Wales) Act 2004*

- 20 The Public Audit (Wales) Act 2004 is amended as follows....  
21 Omit section 14 (appointment of auditors) and 15 (persons to...  
22 Omit section 16 (code of audit practice).  
23 (1) Section 17 (general duties of auditors) is amended as...  
24 Omit section 18 (auditors' rights to documents and information) and...  
25 (1) Section 20 (fees for audit) is amended as follows....  
26 Omit section 21 (fees prescribed by Assembly).  
27 (1) Section 22 (immediate and other reports in the public...  
28 In section 23 (general report), for each reference to “an...  
29 In section 24 (consideration of reports in the public interest),...  
30 (1) Section 25 (procedure for consideration of reports and  
recommendations)...  
31 In section 26 (publicity for meetings under section 25), for...  
32 (1) Section 27 (additional publicity for immediate reports) is amended...  
33 (1) Section 28 (additional publicity for non-immediate reports) is  
amended...  
34 (1) Section 29 (inspection of statements of accounts and auditors'...

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- 35 (1) Section 30 (inspection of documents and questions at audit)...
- 36 In section 31 (right to make objection at audit), for...
- 37 (1) Section 32 (declaration that item of account is unlawful)...
- 38 (1) Section 33 (advisory notices) is amended as follows.
- 39 (1) Section 34 (effect of an advisory notice) is amended...
- 40 In subsection (3) of section 35 (advisory notices: legal actions),...
- 41 (1) Section 36 (power of auditor to make a claim)...
- 42 (1) Section 37 (extraordinary audit) is amended as follows.
- 43 In subsection (2) of section 38 (audit of accounts of...
- 44 (1) Section 39 (accounts and audit regulations) is amended as...
- 45 (1) Section 40 (documents relating to police and crime commissioners)...
- 46 (1) Section 41 (studies for improving economy etc in services)...
- 47 (1) Section 42 (studies on impact of statutory provisions etc)...
- 48 In subsection (1) of section 44 (studies at request of...
- 49 (1) Section 45 (benefit administration studies for Secretary of State)...
- 50 In subsection (2) of section 46 (performance standards: relevant bodies),...
- 51 In subsection (5) of section 47 (publication of information as...
- 52 (1) Section 51 (social security references and reports to Secretary...
- 53 (1) Section 52 (rights of Auditor General for Wales to...
- 54 (1) Section 53 (rights of Auditor General for Wales to...
- 55 (1) Section 54 (restriction on disclosure of information) is amended...
- 56 (1) Section 54ZA (consent under section 54(2ZC)) is amended as...
- 57 In subsection (1) of section 56 (publication of information by...
- 58 In section 58 (orders and regulations), for each reference to...
- 59 In section 59 (interpretation of Part 2), omit subsections (2)...
- 60 In section 61 (audit of Welsh NHS bodies), in paragraph...
- 61 (1) Section 62 (co-operation with Assembly, Audit Commission or CHAI)...
- 62 In subsection (1) of section 64A (power to conduct data...
- 63 (1) Section 64B (mandatory provision of data) is amended as...
- 64 In subsection (1) of section 64C (voluntary provision of data),...
- 65 (1) Section 64D (disclosure of results of data matching etc)...
- 66 In subsection (4) of section 64E (publication), omit “an auditor...
- 67 (1) Section 64F (fees for data matching) is amended as...
- 68 In subsection (4) of section 64G (code of data matching...
- 69 (1) Section 67A (assistance by Auditor General to inspectorates) is...

#### *Government of Wales Act 2006*

- 70 The Government of Wales Act 2006 is amended as follows...
- 71 In section 37 (power to call), in subsection (1), after...
- 72 In subsection (1)(c) of section 120 (destination of receipts), for...
- 73 In subsection (3)(c) of section 124 (payments out of Welsh...
- 74 In subsection (4) of section 129 (approvals to draw), for...
- 75 In subsection (1) of section 143 (Audit Committee reports), omit...
- 76 (1) Subsection (2) of section 144 (publication of accounts and...
- 77 (1) Section 145 (Auditor General) is amended as follows.
- 78 (1) Schedule 7 (Acts of the Assembly) is amended as...
- 79 (1) Schedule 8 (Auditor General for Wales) is amended as...

#### *Companies Act 2006*

- 80 The Companies Act 2006 is amended as follows.



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- 81 In subsection (6) of section 1229 (supervision of Auditors General...
- 82 In section 1230 (duties of Auditors General in relation to...

*Local Government (Wales) Measure 2009*

- 83 The Local Government (Wales) Measure 2009 is amended as follows....
- 84 (1) Section 21 (special inspections) is amended as follows.
- 85 In section 25 (statement of practice), omit paragraph (b) of...
- 86 In section 26 (inspectors' powers and duties), in subsection (11),...
- 87 (1) Section 27 (fees) is amended as follows.
- 88 After section 27 (fees) insert— Welsh Ministers' power to prescribe...

*Local Democracy, Economic Development and Construction Act 2009*

- 89 The Local Democracy, Economic Development and Construction Act 2009 is...
- 90 In section 46 (codes of practice), in subsection (4) for...
- 91 (1) Section 50 is amended as follows.

*Equality Act 2010*

- 92 In Part 2 of Schedule 19 to the Equality Act...

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