

PUBLIC AUDIT (WALES) ACT 2013

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 1: Auditor General for Wales

Section 8 – How functions are to be exercised

15. This section maintains and enhances the independence of the AGW in the exercise of his or her functions – the functions of the office are not subject to the direction or control of the Assembly or the Welsh Government and there is new provision to make clear that the AGW has complete discretion in the manner in which he or she exercises audit related functions.
16. However this is subject to the following. The AGW must seek to perform his or her functions efficiently, and in a cost-effective manner. The AGW must also have regard to the standards and principles of professional practice in relation to auditing and accounting. The AGW must have regard to advice provided by the WAO and provided the AGW has regard to that advice the AGW has complete discretion in the exercise of his or her audit related functions.