

PUBLIC AUDIT (WALES) ACT 2013

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 2: The Wales Audit Office and its relationship with the Auditor General

Section 19 – Provision of services

31. **Section 19** enables the WAO to make arrangements to receive administrative, professional or technical services that it or the AGW may need to carry out their respective functions, for example the provision of expert audit services relating to tax. It also enables the WAO to make arrangements with a 'relevant authority' (as defined in section 19(9)) so that the WAO or AGW can provide those services to a relevant authority, or to exercise the functions of that authority.
32. 'Relevant authority' includes local authorities (in Wales and in England), other public authorities and government departments.
33. The WAO is able to make the arrangements on terms, including relating to payment. If the terms include fees payable to the WAO (for example, for the provision of services by the AGW to a relevant authority), these must be in accordance with the scheme of charges prepared under section 24 (see below).