



Public Audit (Wales) Act 2013

2013 anaw 3

PART 2

THE WALES AUDIT OFFICE AND ITS RELATIONSHIP WITH THE AUDITOR GENERAL

CHAPTER 2

RELATIONSHIP BETWEEN THE AUDITOR GENERAL AND THE WAO

Fees

23 General provision relating to fees

- (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;
 - (c) an examination or study undertaken by the Auditor General at a person's request under section 46(4) of the Environment Act 1995;
 - (d) any services provided or functions exercised under section 19.
- (4) The WAO must charge a fee in relation to—

Status: Point in time view as at 01/04/2014.

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2013, Cross Heading: Fees. (See end of Document for details)

- (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.

Commencement Information

II S. 23 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

24 Scheme for charging fees

- (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.
- (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.

Status: Point in time view as at 01/04/2014.

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2013, Cross Heading: Fees. (See end of Document for details)

- (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

I2 [S. 24](#) in force at 4.7.2013 by [S.I. 2013/1466](#), [art. 2\(I\)](#)

Status:

Point in time view as at 01/04/2014.

Changes to legislation:

There are currently no known outstanding effects for the Public Audit (Wales) Act 2013, Cross Heading: Fees.