

Status: Point in time view as at 01/04/2015.

Changes to legislation: Public Audit (Wales) Act 2013, SCHEDULE 4 is up to date with all changes known to be in force on or before 05 October 2023. 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)

SCHEDULE 4

(introduced by section 34)

MINOR AND CONSEQUENTIAL AMENDMENTS

Superannuation Act 1972

- 1 In Schedule 1 to the Superannuation Act 1972 (offices to which section 1 of that Act applies), in the list of “Other bodies” for “Employment as a member of the staff of the Auditor General for Wales” substitute “Employment as a member of the staff of the Wales Audit Office”.

Commencement Information

- I1** Sch. 4 para. 1 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

Finance Act 1989

- 2 In section 182 of the Finance Act 1989 (disclosure of information), in subsection (4) (a), after sub-paragraph (iii), insert—
“(iiiia) of the Wales Audit Office and any member or employee of that Office,”.

Commencement Information

- I2** Sch. 4 para. 2 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

Social Security Administration Act 1992

- 3 In subsection (8) of section 123 of the Social Security Administration Act 1992 (unauthorised disclosure of information relating to particular persons) after paragraph (ba), insert—
“(bb) any member of the staff of the Wales Audit Office, and any person providing services to that Office”.

Commencement Information

- I3** Sch. 4 para. 3 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

Education Act 1997

- 4 In section 41A of the Education Act 1997 (inspections involving collaboration of Auditor General for Wales), in subsection (6), for “the Auditor General for Wales an amount equal to the full costs incurred by the Auditor General for Wales in providing the assistance” substitute “the Wales Audit Office a fee, in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013 (which may not exceed the full cost incurred by the Auditor General in providing the assistance)”.

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Commencement Information

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

Government of Wales Act 1998

5 The Government of Wales Act 1998 is amended as follows.

Commencement Information

I5 Sch. 4 para. 5 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1) (with art. 4(2))

- 6 (1) Section 145C is amended as follows.
- (2) In subsection (2), omit “or on his behalf”.
- (3) In subsection (3) (studies relating to registered social landlords), for “make good to the Auditor General for Wales the full costs incurred by him in undertaking the programme” substitute “pay to the Wales Audit Office a sum in respect of the costs incurred (which may not exceed the full cost incurred in undertaking the programme), in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013”.
- (4) After subsection (9), insert—
- “(10) In this section, a reference to a person acting on behalf of the Auditor General for Wales is a reference to a person acting on the Auditor's behalf by virtue of a delegation made under section 18 of the Public Audit (Wales) Act 2013.”.

Commencement Information

I6 Sch. 4 para. 6 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1) (with art. 4(2))

- 7 (1) Section 145D (advice and assistance for registered social landlords) is amended as follows.
- (2) In subsection (2), for “the Auditor General for Wales thinks fit” substitute “the Wales Audit Office thinks fit, but any terms as to payment may only be made in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013”.
- (3) After subsection (2), insert—
- “(2A) Any sums charged in relation to advice or assistance provided under this section may not exceed the full cost of providing that advice or assistance.”.
- (4) In subsection (3), for “paragraph 21 of Schedule 8 to the Government of Wales Act 2006 (arrangements between Auditor General for Wales and certain bodies)” substitute “section 19 of the Public Audit (Wales) Act 2013 (arrangements for the provision of services between the Wales Audit Office and certain bodies)”.

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Commencement Information

I7 Sch. 4 para. 7 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1) (with art. 4(2))

- 8 In subsection (2) of section 146 (transfer of functions of Comptroller and Auditor General), in paragraph (b), after “the Auditor General for Wales,” insert “ the Wales Audit Office, ”.

Commencement Information

I8 Sch. 4 para. 8 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1) (with art. 4(2))

Local Government Act 1999

- 9 The Local Government Act 1999 is amended as follows.

Commencement Information

I9 Sch. 4 para. 9 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 10 In subsection (7) of section 11 (inspectors' powers and duties), omit paragraph (b).

Commencement Information

I10 Sch. 4 para. 10 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 11 Omit section 12A (fees: inspections under section 10A).

Commencement Information

I11 Sch. 4 para. 11 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 12 Omit section 13A (reports of inspections under section 10A).

Commencement Information

I12 Sch. 4 para. 12 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 13 In subsection (7) of section 23 (accounts), omit “or the Auditor General for Wales”.

Commencement Information

I13 Sch. 4 para. 13 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 14 In subsection (2) of section 25 (coordination of inspections, etc), omit paragraph (aa).

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Commencement Information

I14 Sch. 4 para. 14 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

15 In section 26 (guidance), omit subsection (3A).

Commencement Information

I15 Sch. 4 para. 15 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

16 For paragraph (b) of section 33(3) (finance), substitute—
 “(b) the Wales Audit Office in respect of expenditure incurred or to be incurred by the Auditor General for Wales under the Local Government (Wales) Measure 2009.”.

Commencement Information

I16 Sch. 4 para. 16 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

Freedom of Information Act 2000

17 The Freedom of Information Act 2000 is amended as follows.

Commencement Information

I17 Sch. 4 para. 17 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 18 (1) Subsection (5) of section 36 (exempt information: prejudice to effective conduct of public affairs) is amended as follows.
- (2) In paragraph (gb), after “the Auditor General for Wales” insert “, the Wales Audit Office”.
- (3) In paragraph (k) after the first reference to “the Auditor General for Wales”, insert “or the Wales Audit Office”.

Commencement Information

I18 Sch. 4 para. 18 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

19 In Part 6 of Schedule 1 (public authorities to which the Act applies - other public bodies and offices: general), insert at the appropriate place “the Wales Audit Office”.

Commencement Information

I19 Sch. 4 para. 19 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

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Public Audit (Wales) Act 2004

20 The Public Audit (Wales) Act 2004 is amended as follows.

Commencement Information

I20 Sch. 4 para. 20 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

21 Omit section 14 (appointment of auditors) and 15 (persons to assist auditors).

Commencement Information

I21 Sch. 4 para. 21 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

22 Omit section 16 (code of audit practice).

Commencement Information

I22 Sch. 4 para. 22 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

23 (1) Section 17 (general duties of auditors) is amended as follows.

(2) In subsection (2), for “An auditor must” substitute “ The Auditor General for Wales must ”.

(3) Omit subsections (3) and (4).

(4) Accordingly, the heading of section 17 becomes “ General duties on audit of accounts ”.

Commencement Information

I23 Sch. 4 para. 23 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

24 Omit section 18 (auditors' rights to documents and information) and 19 (auditor' rights to documents and information: offences).

Commencement Information

I24 Sch. 4 para. 24 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

25 (1) Section 20 (fees for audit) is amended as follows.

(2) Before subsection (1), insert—

“(A1) The Wales Audit Office must, in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013, charge a fee in respect of functions exercised by the Auditor General for Wales—

(a) in auditing the accounts of local government bodies in Wales under this Chapter, and

(b) in undertaking studies at the request of a local government body under section 44.”.

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- (3) Accordingly, the heading of section 20 becomes “ Fees in respect of functions exercised by the Auditor General for Wales ”.
- (4) In subsection (1), for “The Auditor General for Wales” substitute “ The Wales Audit Office ”.
- (5) In subsection (2)—
- (a) for “the Auditor General for Wales” each time those words appear substitute “ the Wales Audit Office ”;
 - (b) in paragraph (a), for “of local authorities” substitute “ of local government bodies ”;
 - (c) for paragraph (b), substitute—
“ (b) such other persons as the Wales Audit Office thinks fit.”.
- (6) Omit subsection (3).
- (7) In subsection (4), for “the Auditor General for Wales” substitute “ the Wales Audit Office ”.
- (8) In subsection (5)—
- (a) for “the Auditor General for Wales” each time those words appear substitute “ the Wales Audit Office ”;
 - (b) omit “him when prescribing”.
- (9) After subsection (5) insert—
“(5A) But a fee charged under this section may not exceed the full cost of exercising the function to which it relates.”.
- (10) Omit subsection (6).

Commencement Information

I25 Sch. 4 para. 25 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 26 Omit section 21 (fees prescribed by Assembly).

Commencement Information

I26 Sch. 4 para. 26 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 27 (1) Section 22 (immediate and other reports in the public interest) is amended as follows.
- (2) For each reference to “an auditor” or “the auditor” substitute “ the Auditor General for Wales ”.
 - (3) In subsection (5), omit “, and a copy of the report to the Auditor General for Wales,”.
 - (4) In subsection (6), omit “, and a copy of the report to the Auditor General for Wales,”.

Commencement Information

I27 Sch. 4 para. 27 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

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- 28 In section 23 (general report), for each reference to “an auditor” or “the auditor” substitute “ the Auditor General for Wales ”.

Commencement Information

I28 Sch. 4 para. 28 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 29 In section 24 (consideration of reports in the public interest), for “an auditor” substitute “ the Auditor General for Wales ”.

Commencement Information

I29 Sch. 4 para. 29 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 30 (1) Section 25 (procedure for consideration of reports and recommendations) is amended as follows.
- (2) In subsection (2), for “an auditor of” substitute “ the Auditor General for Wales, in auditing ”.
- (3) In subsection (4), for “the auditor” substitute “ the Auditor General for Wales ”.
- (4) In subsection (6), for “An auditor” substitute “ The Auditor General for Wales ”.

Commencement Information

I30 Sch. 4 para. 30 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 31 In section 26 (publicity for meetings under section 25), for each reference to “an auditor” or “the auditor” substitute “ the Auditor General for Wales ”.

Commencement Information

I31 Sch. 4 para. 31 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 32 (1) Section 27 (additional publicity for immediate reports) is amended as follows.
- (2) In subsection (1), for “an auditor” substitute “ the Auditor General for Wales ”.
- (3) In subsection (5), for “An auditor who has made a report under section 22(3)” substitute “ The Auditor General for Wales ”.

Commencement Information

I32 Sch. 4 para. 32 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 33 (1) Section 28 (additional publicity for non-immediate reports) is amended as follows.
- (2) For each reference to “an auditor” or “the auditor” substitute “ the Auditor General for Wales ”.
- (3) Omit subsection (4).

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Commencement Information

I33 Sch. 4 para. 33 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 34 (1) Section 29 (inspection of statements of accounts and auditors' reports) is amended as follows.
- (2) In paragraph (b) of subsection (1), for “an auditor” substitute “ the Auditor General for Wales ”.
- (3) Accordingly the heading of section 29 becomes “Inspection of statements of accounts and Auditor General for Wales' reports”.
- (4) Accordingly the cross-heading before section 29 becomes “ Public inspection etc and action by the Auditor General for Wales ”.

Commencement Information

I34 Sch. 4 para. 34 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 35 (1) Section 30 (inspection of documents and questions at audit) is amended as follows.
- (2) In subsection (2)—
- (a) for “the auditor of those accounts” substitute “ the Auditor General for Wales ”, and
- (b) for “the auditor” substitute “ the Auditor General ”.
- (3) In subsection (3), for “a body's auditor” substitute “ the Auditor General for Wales ”.

Commencement Information

I35 Sch. 4 para. 35 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 36 In section 31 (right to make objection at audit), for each reference to “the auditor” substitute “ the Auditor General for Wales ”.

Commencement Information

I36 Sch. 4 para. 36 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 37 (1) Section 32 (declaration that item of account is unlawful) is amended as follows.
- (2) In subsection (1)—
- (a) for “an auditor” substitute “ the Auditor General for Wales in ”, and
- (b) for “the auditor” substitute “ he ”.
- (3) In subsection (4), for “an auditor” substitute “ the Auditor General for Wales ”.
- (4) In subsections (6) to (9), for each reference to “an auditor” or “the auditor” substitute “ the Auditor General for Wales ”.

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Commencement Information

I37 Sch. 4 para. 37 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 38 (1) Section 33 (advisory notices) is amended as follows.
- (2) In subsection (1)—
- (a) for “An auditor of accounts of a local government body in Wales” substitute “The Auditor General for Wales”, and
 - (b) after “is met” insert “in respect of a local government body in Wales”.
- (3) In paragraph (d) of subsection (4), for “the auditor of the body's accounts” substitute “the Auditor General for Wales”.
- (4) In paragraph (c) of subsection (6), for “the auditor by whom the notice is issued” substitute “the Auditor General for Wales”.
- (5) In subsection (7), for “The auditor by whom an advisory notice is issued” substitute “The Auditor General for Wales”.
- (6) In subsection (10), for “the person who for the time being is the auditor of the body to which, or to an officer of which, the notice was addressed” substitute “the Auditor General for Wales”.
- (7) In subsection (11), for “The auditor by whom an advisory notice is withdrawn” substitute “The Auditor General for Wales”.
- (8) Omit subsection (12).

Commencement Information

I38 Sch. 4 para. 38 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 39 (1) Section 34 (effect of an advisory notice) is amended as follows.
- (2) In paragraph (b) of subsection (5), for “the person who is for the time being the auditor of the body's accounts” substitute “the Auditor General for Wales”.
- (3) In subsection (8)—
- (a) for “An auditor” substitute “The Wales Audit Office”, and
 - (b) for “by him” substitute “by the Auditor General for Wales”.

Commencement Information

I39 Sch. 4 para. 39 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 40 In subsection (3) of section 35 (advisory notices: legal actions), for “an auditor” substitute “the Auditor General for Wales”.

Commencement Information

I40 Sch. 4 para. 40 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

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- 41 (1) Section 36 (power of auditor to make a claim for judicial review) is amended as follows.
- (2) In subsection (1)—
- (a) for “An auditor appointed to audit accounts of a local government body in Wales” substitute “ The Auditor General for Wales ”, and
- (b) for the first reference to “the body” substitute “ a local government body in Wales ”.
- (3) In subsection (3) for “an auditor” substitute “ the Auditor General for Wales ”.
- (4) In subsection (4)—
- (a) for “an auditor” substitute “ the Auditor General for Wales ”, and
- (b) for “the auditor” substitute “ the Auditor General for Wales or the Wales Audit Office ”.

Commencement Information

I41 Sch. 4 para. 41 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 42 (1) Section 37 (extraordinary audit) is amended as follows.
- (2) For each reference to “the Assembly” substitute “ the Welsh Ministers ”.
- (3) In subsection (1) omit “direct an auditor to”.
- (4) In subsection (4) omit “direct an auditor to”.
- (5) In subsection (5), omit paragraph (a).
- (6) In subsection (8), for “The Auditor General for Wales” substitute “ The Wales Audit Office ”.

Commencement Information

I42 Sch. 4 para. 42 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 43 In subsection (2) of section 38 (audit of accounts of officers), for “The auditor of a body’s accounts” substitute “ the Auditor General for Wales ”.

Commencement Information

I43 Sch. 4 para. 43 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 44 (1) Section 39 (accounts and audit regulations) is amended as follows.
- (2) For each reference to “Assembly” substitute “ Welsh Ministers ”.
- (3) In subsection (2), for each reference to “it” substitute “ them ”.
- (4) In paragraph (b) of subsection (5), for “an auditor” substitute “ the Auditor General for Wales or the Wales Audit Office ”.
- (5) In subsection (6), after “may be recovered” insert “ by the Wales Audit Office ”.

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Commencement Information

I44 Sch. 4 para. 44 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 45 (1) Section 40 (documents relating to police and crime commissioners and chief constables) is amended as follows.
- (2) For each reference to “Assembly” substitute “ Welsh Ministers ”.
- (3) In subsection (1), for “receives a copy of a report under section 22(5) or (6)” substitute “ makes a report under section 22 ”.

Commencement Information

I45 Sch. 4 para. 45 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 46 (1) Section 41 (studies for improving economy etc in services) is amended as follows.
- (2) In subsections (1) to (5), omit each reference to “or promote”, “or promotes” and “or promoting”.
- (3) In paragraph (a) of subsection (1), omit “also best value authorities for the purposes of Part 1 of the Local Government Act 1999 or”.
- (4) In subsection (6), for “the Assembly” substitute “ the Welsh Ministers ”.

Commencement Information

I46 Sch. 4 para. 46 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 47 (1) Section 42 (studies on impact of statutory provisions etc) is amended as follows.
- (2) In subsection (1)—
- (a) omit “or promote”, and
- (b) in paragraph (b) for “the Assembly” substitute “ the Welsh Ministers ”.
- (3) In subsection (2), for each reference to “the Assembly” substitute “ the National Assembly for Wales ”.
- (4) In subsection (3), omit “or promoting”.
- (5) In subsection (4), for each reference to “Assembly” substitute “ Welsh Ministers ”.

Commencement Information

I47 Sch. 4 para. 47 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 48 In subsection (1) of section 44 (studies at request of local government bodies in Wales), omit “or promote”.

Commencement Information

I48 Sch. 4 para. 48 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

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- 49 (1) Section 45 (benefit administration studies for Secretary of State) is amended as follows.
- (2) In subsection (7), for the second reference to “the Auditor General for Wales” substitute “ the Wales Audit Office ”.
- (3) In subsection (8), for “the Auditor General for Wales” substitute “ the Wales Audit Office, (but may not exceed the full cost incurred by the Auditor General for Wales in conducting, or assisting the Secretary of State to conduct, the study) ”.
- (4) After subsection (8), insert—
- “(9) A fee payable under this section must be charged in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013.”.

Commencement Information

I49 Sch. 4 para. 49 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 50 In subsection (2) of section 46 (performance standards: relevant bodies), for “the Assembly” substitute “ the Welsh Ministers ”.

Commencement Information

I50 Sch. 4 para. 50 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 51 In subsection (5) of section 47 (publication of information as to standards of performance), for “The Assembly” substitute “ The Welsh Ministers ”.

Commencement Information

I51 Sch. 4 para. 51 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 52 (1) Section 51 (social security references and reports to Secretary of State) is amended as follows.
- (2) Omit subsection (2).
- (3) In subsection (3), for paragraph (a) substitute—
- “(a) made by him under section 22, and”.

Commencement Information

I52 Sch. 4 para. 52 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 53 (1) Section 52 (rights of Auditor General for Wales to documents and information) is amended as follows.
- (2) In subsection (2), in paragraph (c), for “the Assembly” substitute “ the Welsh Ministers ”.
- (3) Omit subsection (6).

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(4) In subsection (8), for “the Assembly” substitute “ the Welsh Ministers ”.

(5) After subsection (8) insert—

“(9) A statutory instrument containing an order under subsection (2)(c) is (unless a draft of the order has been laid before, and approved by a resolution of the National Assembly for Wales) subject to annulment in pursuance of a resolution of the Assembly.”.

Commencement Information

I53 Sch. 4 para. 53 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

54 (1) Section 53 (rights of Auditor General for Wales to documents and information: offences) is amended as follows.

(2) In paragraph (b) of subsection (3), after “the Auditor General for Wales” insert “ or the Wales Audit Office ”.

(3) In subsection (4), after “may be recovered” insert “ by the Wales Audit Office ”.

Commencement Information

I54 Sch. 4 para. 54 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

55 (1) Section 54 (restriction on disclosure of information) is amended as follows.

(2) In subsection (1), for “or an auditor, or by a person acting on behalf of the Auditor General for Wales or an auditor” substitute “ or a person acting on behalf of the Auditor General for Wales by virtue of a delegation made under section 18 of the Public Audit (Wales) Act 2013 ”.

(3) In subsection (1)—

(a) in paragraph (a), omit “or Part 1 of the Local Government Act 1999 (c 27)”, and

(b) in paragraph (b) omit “or Part 1 of the Local Government Act 1999”.

(4) In subsection (2)—

(a) in paragraph (b)—

(i) omit “or an auditor”, and

(ii) omit “or Part 1 of the Local Government Act 1999”;

(b) in paragraph (e), for “the Assembly” substitute “ the Welsh Ministers ”.

(5) Omit subsection (2ZB).

(6) In subsection (2ZC)—

(a) omit “or (2ZB)”, and

(b) omit “or an auditor”.

(7) Omit subsections (6) to (8).

Status: Point in time view as at 01/04/2015.

Changes to legislation: Public Audit (Wales) Act 2013, SCHEDULE 4 is up to date with all changes known to be in force on or before 05 October 2023. 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)

Commencement Information

I55 Sch. 4 para. 55 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 56 (1) Section 54ZA (consent under section 54(2ZC)) is amended as follows.
- (2) In subsection (3), omit “or an auditor”.
- (3) In subsection (6), for “A person to whom a request for consent is made” substitute “The Auditor General for Wales”.

Commencement Information

I56 Sch. 4 para. 56 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 57 In subsection (1) of section 56 (publication of information by Auditor General for Wales), in paragraph (a), omit “by an auditor”.

Commencement Information

I57 Sch. 4 para. 57 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 58 In section 58 (orders and regulations), for each reference to “the Assembly” substitute “the Welsh Ministers”.

Commencement Information

I58 Sch. 4 para. 58 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 59 In section 59 (interpretation of Part 2), omit subsections (2) and (3).

Commencement Information

I59 Sch. 4 para. 59 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 60 In section 61 (audit of Welsh NHS bodies), in paragraph (b) of subsection (2), for “the Assembly” substitute “the National Assembly for Wales”.

Commencement Information

I60 Sch. 4 para. 60 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 61 (1) Section 62 (co-operation with Assembly, Audit Commission or CHAI) is amended as follows.
- (2) In paragraph (a) for “the Assembly” substitute “the Welsh Ministers”.
- (3) Accordingly, the heading of section 62 becomes “Co-operation with Welsh Ministers, Audit Commission or Care Quality Commission”.

Status: Point in time view as at 01/04/2015.

Changes to legislation: Public Audit (Wales) Act 2013, SCHEDULE 4 is up to date with all changes known to be in force on or before 05 October 2023. 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)

Commencement Information

I61 Sch. 4 para. 61 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 62 In subsection (1) of section 64A (power to conduct data matching exercises), omit “or arrange for them to be conducted on his behalf”.

Commencement Information

I62 Sch. 4 para. 62 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 63 (1) Section 64B (mandatory provision of data) is amended as follows.
- (2) In subsection (1), after “or a person acting on his behalf” insert “ by virtue of a delegation made under section 18 of the Public Audit (Wales) Act 2013 ”.
- (3) In subsection (4)—
- (a) after “the Auditor General” insert “ or by the Wales Audit Office ”, and
 - (b) after “from that body” insert “ by the Wales Audit Office ”.

Commencement Information

I63 Sch. 4 para. 63 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 64 In subsection (1) of section 64C (voluntary provision of data), after “a person acting on his behalf” insert “ by virtue of a delegation made under section 18 of the Public Audit (Wales) Act 2013 ”.

Commencement Information

I64 Sch. 4 para. 64 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 65 (1) Section 64D (disclosure of results of data matching etc) is amended as follows.
- (2) In subsection (2) in paragraph (b), for “an auditor” substitute “ the Auditor General ”.
- (3) In subsection (6)(b), for sub-paragraph (iv) substitute—
- “(iv) a health and social care body mentioned in paragraphs (a) to (e) of section 1(5) of the Health and Social Care (Reform) Act (Northern Ireland) 2009.”.

Commencement Information

I65 Sch. 4 para. 65 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 66 In subsection (4) of section 64E (publication), omit “an auditor or”.

Commencement Information

I66 Sch. 4 para. 66 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

Status: Point in time view as at 01/04/2015.

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- 67 (1) Section 64F (fees for data matching) is amended as follows.
- (2) Before subsection (1), insert—
- “(A1) The Wales Audit Office may, in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013, charge a fee in respect of a data matching exercise undertaken by the Auditor General for Wales.”.
- (3) In subsections (1) and (6) for each reference to “Auditor General for Wales” substitute “ Wales Audit Office ”.
- (4) In subsection (2), for “the Auditor General” substitute “ the Wales Audit Office ”.
- (5) In subsections (3), (4), (5) and (8) for each reference to “Auditor General” substitute “ Wales Audit Office ”.
- (6) In subsection (7), for “the Assembly” substitute “ the National Assembly for Wales ”.
- (7) After subsection (8) insert—
- “(9) Any terms as to payment agreed by the Wales Audit Office under subsection (8) must be in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013.
- (10) A fee charged under this section may not exceed the full cost of exercising the function to which it relates.”.

Commencement Information

I67 Sch. 4 para. 67 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 68 In subsection (4) of section 64G (code of data matching practice), in paragraph (a) for “the Assembly” substitute “ the National Assembly for Wales ”.

Commencement Information

I68 Sch. 4 para. 68 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 69 (1) Section 67A (assistance by Auditor General to inspectorates) is amended as follows.
- (2) In subsection (2), for “the Auditor General for Wales” substitute “ the Wales Audit Office ”.
- (3) At the end of subsection (2), after the word “agree”, insert “ , but any terms as to payment agreed by the Wales Audit Office must be made in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013 ”.
- (4) After subsection (2), insert—
- “(3) Any sums charged in relation to assistance provided under this section may not exceed the full cost of providing that assistance.”.

Status: Point in time view as at 01/04/2015.

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Commencement Information

I69 Sch. 4 para. 69 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

Government of Wales Act 2006

70 The Government of Wales Act 2006 is amended as follows.

Commencement Information

I70 Sch. 4 para. 70 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

71 In section 37 (power to call), in subsection (1), after “functions” insert “, relevant to the exercise of any of the Auditor General for Wales' functions, or relevant to the oversight and supervision of the Auditor General for Wales, or to the oversight and supervision of the exercise of any of his or her functions”.

Commencement Information

I71 Sch. 4 para. 71 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

72 In subsection (1)(c) of section 120 (destination of receipts), for “the Auditor General” substitute “ the Wales Audit Office ”.

Commencement Information

I72 Sch. 4 para. 72 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

73 In subsection (3)(c) of section 124 (payments out of Welsh Consolidated Fund), for “the Auditor General” substitute “ the Wales Audit Office ”.

Commencement Information

I73 Sch. 4 para. 73 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

74 In subsection (4) of section 129 (approvals to draw), for “the Auditor General” substitute “ the Wales Audit Office ”.

Commencement Information

I74 Sch. 4 para. 74 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

75 In subsection (1) of section 143 (Audit Committee reports), omit paragraph (b).

Commencement Information

I75 Sch. 4 para. 75 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

76 (1) Subsection (2) of section 144 (publication of accounts and audit reports etc) is amended as follows.

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- (2) In paragraph (b) for “paragraph 14 of Schedule 8” substitute “ paragraph 34 of Schedule 1 to the Public Audit (Wales) Act 2013 ”.
- (3) In paragraph (c) omit “or estimate” and “or paragraph 12(3) of Schedule 8”.
- (4) After paragraph (c) insert—
- “(d) any estimate of income and expenses of the Wales Audit Office laid before the Assembly under section 20(1) of the Public Audit (Wales) Act 2013 (including any modifications made to that estimate under section 20(4) of that Act),
 - (e) any scheme for charging fees laid before the Assembly by the Wales Audit Office under section 24(4)(c) of the Public Audit (Wales) Act 2013,
 - (f) any annual plan laid before the Assembly by the Auditor General and the chair of the Wales Audit Office under section 26 of the Public Audit (Wales) Act 2013,
 - (g) any report laid before the Assembly under paragraph 3(6) of Schedule 2 to the Public Audit (Wales) Act 2013 (reports on the exercise of the functions of the Auditor General and the Wales Audit Office).”.

Commencement Information

I76 Sch. 4 para. 76 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 77 (1) Section 145 (Auditor General) is amended as follows.
- (2) Omit subsection (1).
- (3) In subsection (2) for “the Auditor General see Schedule 8” insert “ the Auditor General for Wales or Archwilydd Cyffredinol Cymru (referred to in this Act as “the Auditor General”) see Schedule 8 and the Public Audit (Wales) Act 2013 ”.

Commencement Information

I77 Sch. 4 para. 77 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 78 (1) Schedule 7 (Acts of the Assembly) is amended as follows.
- (2) In the table in paragraph 2(1) (provisions protected from modification by Assembly Act) of Part 2 (general restrictions), after the entry for the “Re-use of Public Sector Information Regulations 2005 (S.I. 2005/1505)” insert—

“The Public Audit (Wales) Act 2013 (anaw 3)

Sections 2(1) to (3), 3(2) to (4), 6(2) to (3) and section 8(1) in so far as that section relates to the Auditor General's exercise of functions free from the direction or control of the Assembly or Welsh Assembly Government.”

- (3) After sub-paragraph (2) of paragraph 2, insert—

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“(2A) Sub-paragraph (1), so far as it applies in relation to sections 2(1) to (3), 3(2) to (4), 6(2) to (3) and 8(1) of the Public Audit (Wales) Act 2013 does not apply in relation to any provision to which sub-paragraph (4) applies.

(2B) But, subject to sub-paragraph (2C), a provision to which sub-paragraph (4) applies cannot modify or confer power by subordinate legislation to modify section 8(1) of the Public Audit (Wales) Act 2013.

(2C) Sub-paragraph (2B) does not prevent the conferral of functions on a committee of the Assembly that—

(a) does not consist of or include any of the following persons—

(i) the First Minister or any person designated to exercise the functions of the First Minister,

(ii) a Welsh Minister appointed under section 48,

(iii) the Counsel General or any person designated to exercise the functions of the Counsel General, or

(iv) a Deputy Welsh Minister, and

(b) is not chaired by an Assembly member who is a member of a political group with an executive role.”.

(4) In paragraph 5 (restrictions regarding modification of the Government of Wales Act 2006) of Part 2—

(a) in sub-paragraph (2)(c), omit “, other than paragraphs 1(1) to (3), 2(2) to (4) and 3”, and

(b) omit sub-paragraphs (5) and (6).

Commencement Information

I78 Sch. 4 para. 78 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 79 (1) Schedule 8 (Auditor General for Wales) is amended as follows.
- (2) Omit paragraphs 1 to 16.
- (3) In sub-paragraph (1) of paragraph 17 (access to documents), in paragraph (c), for “Act” substitute “enactment”.
- (4) In sub-paragraph (7) of paragraph 17—
- (a) for “Act” substitute “enactment”, and
- (b) at the end of the sub-paragraph, before the full stop, insert “, apart from accounts that fall to be examined under Part 2 of the Public Audit (Wales) Act 2004”.
- (5) In paragraph 18 (other powers)—
- (a) in sub-paragraph (1), after “the Welsh Ministers may”, insert “, having first consulted the Wales Audit Office, ”, and
- (b) after sub-paragraph (3) insert—
- “(3A) But before entering into an agreement under sub-paragraph (3), the Welsh Ministers or a Minister of the Crown (as the case may be) must consult the Wales Audit Office.”.
- (6) Omit paragraph 21.

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Commencement Information

- I79** Sch. 4 para. 79(1)(3)-(6) in force at 1.4.2014 by [S.I. 2013/1466, art. 3\(1\)](#)
I80 Sch. 4 para. 79(2) in force at 4.7.2013 for specified purposes by [S.I. 2013/1466, art. 2\(x\)](#)
I81 Sch. 4 para. 79(2) in force at 1.4.2014 in so far as not already in force by [S.I. 2013/1466, art. 3\(1\)](#)

Companies Act 2006

80 The Companies Act 2006 is amended as follows.

Commencement Information

- I82** Sch. 4 para. 80 in force at 1.4.2014 by [S.I. 2013/1466, art. 3\(1\)](#)

81 In subsection (6) of section 1229 (supervision of Auditors General by the Independent Supervisor), after “to any person” insert “or, in the case of the Auditor General for Wales, for payment by the Wales Audit Office of such a fine”.

Commencement Information

- I83** Sch. 4 para. 81 in force at 1.4.2014 by [S.I. 2013/1466, art. 3\(1\)](#)

82 In section 1230 (duties of Auditors General in relation to supervision arrangements), after subsection (3)(b), insert—
 “(c) in the case of expenditure of the Auditor General for Wales, to be regarded as expenditure of the Wales Audit Office for the purposes of section 20 of the Public Audit (Wales) Act 2013.”.

Commencement Information

- I84** Sch. 4 para. 82 in force at 1.4.2014 by [S.I. 2013/1466, art. 3\(1\)](#)

Local Government (Wales) Measure 2009

83 The Local Government (Wales) Measure 2009 is amended as follows.

Commencement Information

- I85** Sch. 4 para. 83 in force at 1.4.2014 by [S.I. 2013/1466, art. 3\(1\)](#)

84 (1) Section 21 (special inspections) is amended as follows.
 (2) In subsection (4)—
 (a) for “direct the Auditor General to” substitute “request that the Auditor General”, and
 (b) for “direction” substitute “request, unless it is not reasonable to do so”.
 (3) In subsection (5), for “direction” substitute “request”.
 (4) In subsection (6), for “giving a direction” substitute “making a request”.

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- (5) In paragraph (b) of subsection (7), for “directed the Auditor General to” substitute “requested that the Auditor General”.

Commencement Information

I86 Sch. 4 para. 84 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 85 In section 25 (statement of practice), omit paragraph (b) of subsection (5).

Commencement Information

I87 Sch. 4 para. 85 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 86 In section 26 (inspectors' powers and duties), in subsection (11), for “a member of the Auditor General's staff or a person providing services to the Auditor General” substitute “ or a person exercising the functions of the Auditor General for Wales by virtue of a delegation made under section 18 of the Public Audit (Wales) Act 2013, ”.

Commencement Information

I88 Sch. 4 para. 86 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 87 (1) Section 27 (fees) is amended as follows.
- (2) In subsection (1), for “The Auditor General for Wales” substitute “ The Wales Audit Office ”.
- (3) In subsection (3), for “the Auditor General for Wales” substitute “ the Wales Audit Office, in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013, ”.
- (4) In subsection (4), for the reference to “the Auditor General” and “the Auditor General for Wales” substitute “ the Wales Audit Office ”.
- (5) After subsection (4) insert—
- “(4A) But a fee charged under this section may not exceed the full cost of exercising the function to which it relates.”.
- (6) In subsection (5), for both references to “the Auditor General” substitute “ the Wales Audit Office ”.
- (7) Omit subsection (6).

Commencement Information

I89 Sch. 4 para. 87 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 88 After section 27 (fees) insert—

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“27A Welsh Ministers' power to prescribe a scale of fees

- (1) The Welsh Ministers may, by regulations, prescribe a scale or scales of fees to have effect instead of a scale or scales prescribed by the Wales Audit Office under section 27(1),
- (2) A scale of fees prescribed under subsection (1) has effect for the period specified in relation to it in the regulations.
- (3) Subsection (4) applies if—
 - (a) a scale of fees is prescribed under subsection (1) in place of a scale prescribed by the Wales Audit Office, and
 - (b) the scale prescribed by the Wales Audit Office would otherwise be the appropriate scale for the purposes of section 27(3) and (4).
- (4) The references to the appropriate scale in section 27(3) and (4) are to be read as references to the scale prescribed under subsection (1).
- (5) Before making regulations under subsection (1) the Welsh Ministers must consult—
 - (a) the Wales Audit Office,
 - (b) any associations of local government bodies in Wales which appear to the Welsh Ministers to be concerned, and
 - (c) such other persons as they think fit.
- (6) Regulations made under this section are subject to annulment in pursuance of a resolution of the National Assembly for Wales.”.

Commencement Information

I90 Sch. 4 para. 88 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

Local Democracy, Economic Development and Construction Act 2009

- 89 The Local Democracy, Economic Development and Construction Act 2009 is amended as follows.

Commencement Information

I91 Sch. 4 para. 89 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 90 In section 46 (codes of practice), in subsection (4) for “section 16 of the Public Audit (Wales) Act 2004 (c 23)” substitute “section 10 of the Public Audit (Wales) Act 2013”.

Commencement Information

I92 Sch. 4 para. 90 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 91 (1) Section 50 is amended as follows.

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^{F1}(2)

(3) After subsection (1), insert—

“(1A) An entity in relation to which a person is appointed by the Auditor General for Wales under this Chapter must pay the Wales Audit Office, in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013, a fee in respect of the discharge by that person of any of the functions specified by subsection (2) in relation to the entity.”.

(4) In subsection (3), for “the audit authority” substitute “ the Audit Commission or the Wales Audit Office (as the case may be) ”.

^{F2}(5)

(6) After subsection (4), insert—

“(4A) The amount of a fee payable under subsection (1A) is, subject as follows, to be such as may be specified in or determined under a scale or scales of fees prescribed by the Wales Audit Office for the purposes of this section.

But a fee charged under subsection (1A) may not exceed the full cost of exercising the function to which it relates.”.

(7) In subsection (5)—

- (a) for “subsection (4)” substitute “ subsection (4) or (4A) ”, and
- (b) for “the audit authority” substitute “ the Audit Commission or the Wales Audit Office (as the case may be) ”.

(8) In subsection (6), for “the audit authority” substitute “ the Audit Commission or the Wales Audit Office (as the case may be) ”.

(9) Omit subsections (10) and (11).

(10) In subsection (12)—

- (a) for each reference to “the audit authority” substitute “ the Audit Commission or the Wales Audit Office (as the case may be) ”;
- (b) after “subsection (4)”, insert “ or (4A) (as the case may be) ”.

Textual Amendments

- F1** Sch. 4 para. 91(2) repealed (1.4.2015) by Local Audit and Accountability Act 2014 (c. 2), s. 49(1), **Sch. 12 para. 123(i)**; S.I. 2015/841, art. 3(x)
- F2** Sch. 4 para. 91(5) repealed (1.4.2015) by Local Audit and Accountability Act 2014 (c. 2), s. 49(1), **Sch. 12 para. 123(i)**; S.I. 2015/841, art. 3(x)

Commencement Information

- I93** Sch. 4 para. 91 in force at 1.4.2014 by S.I. 2013/1466, **art. 3(1)**

Equality Act 2010

- 92 In Part 2 of Schedule 19 to the Equality Act 2010 (public authorities: relevant Welsh authorities), under the heading “other public authorities”, insert at the appropriate place “ the Wales Audit Office or Swyddfa Archwilio Cymru. ”.

Status: Point in time view as at 01/04/2015.

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Commencement Information

I94 Sch. 4 para. 92 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

Status:

Point in time view as at 01/04/2015.

Changes to legislation:

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