



# 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;
  - <sup>[F1]</sup>(ba) an examination, certification or report under section 31 of the Tax Collection and Management (Wales) Act 2016 in respect of the Welsh Revenue Authority's Tax Statement;]
  - (c) an examination or study undertaken by the Auditor General at a person's request under section 46(4) of the Environment Act 1995;

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*Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2013, Section 23. (See end of Document for details)*

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- [<sup>F2</sup>(ca) an examination under section 15 of the Well-being of Future Generations (Wales) Act 2015 (anaw 2) (examinations of public bodies for the purposes of assessing the extent to which a body has acted in accordance with the sustainable development principle);]
- (d) any services provided or functions exercised under section 19.
- (4) The WAO must charge a fee in relation to—
- (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.

#### Textual Amendments

- F1** S. 23(3)(ba) inserted (1.4.2018) by [Tax Collection and Management \(Wales\) Act 2016 \(anaw 6\), ss. 36, 194\(2\); S.I. 2018/33, art. 3](#)
- F2** S. 23(3)(ca) inserted (1.4.2016) by [Well-being of Future Generations \(Wales\) Act 2015 \(anaw 2\), s. 56\(2\), Sch. 4 para. 32; S.I. 2016/86, art. 3](#)

#### Commencement Information

- I1** S. 23 in force at 1.4.2014 by [S.I. 2013/1466, art. 3\(1\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Public Audit (Wales) Act 2013, Section 23.