Public Audit (Wales) Act 2013

2013 anaw 3

PART 1

AUDITOR GENERAL FOR WALES

CHAPTER 2

AUDITOR GENERAL'S FUNCTIONS

General provision about the exercise of the Auditor General's functions etc

8 How functions are to be exercised

(1) The Auditor General has complete discretion as to the manner in which the functions of that office are exercised and is not subject to the direction or control of the National Assembly or the Welsh Government.

(2) But this discretion is subject to subsection (3).

(3) The Auditor General must—

(a) aim to carry out his or her functions efficiently and cost-effectively;

(b) have regard, as he or she considers appropriate, to the standards and principles that an expert professional provider of accounting or auditing services would be expected to follow;

(c) have regard to advice given to him or her by the WAO (see section 17(3)).

Commencement Information

I1 S. 8 in force at 4.7.2013 for specified purposes by S.I. 2013/1466, **art. 2(b)**

I2 S. 8 in force at 1.4.2014 in so far as not already in force by S.I. 2013/1466, **art. 3(1)**

Changes to legislation: *Public Audit (Wales) Act 2013, Cross Heading: General provision about the exercise of the Auditor General's functions etc is up to date with all changes known to be in force on or before 27 July 2024. 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) View outstanding changes*

9 Supplementary powers

(1) The Auditor General may do anything calculated to facilitate, or which is incidental or conducive to, the carrying out of any of the Auditor General's functions.

(2) But the Auditor General may not do anything which is or could become the responsibility of the WAO by virtue of paragraphs (a) to (c) of section 21(2) (provision of resources for Auditor General's functions).

Commencement Information

I3 S. 9 in force at 1.4.2014 by S.I. 2013/1466, **art. 3(1)**

10 Code of audit practice

(1) The Auditor General must issue a code of audit practice prescribing the way in which the functions of the Auditor General specified in subsection (2) are to be carried out.

(2) The functions are—

(a) examining any accounts or statements of accounts that fall to be examined by the Auditor General in accordance with provision made by or by virtue of an enactment;

(b) carrying out, undertaking or promoting value for money studies or examinations in accordance with provision made by or by virtue of an enactment;

(c) those contained in, or transferred to the Auditor General under, the following provisions of the Government of Wales Act 1998—

(i) section 145A(2) (undertaking or promoting other studies relating to the provision of services by certain bodies);

(ii) section 145C(8) (disclosing information obtained in the course of a study in respect of a registered social landlord to the Welsh Ministers);

(iii) section 145D (providing advice and assistance to a registered social landlord);

(iv) section 146 (transfer of functions of the Comptroller and Auditor General in respect of certain bodies to the Auditor General);

(v) section 146A (transfer etc to the Auditor General of supervisory functions of Welsh Ministers in respect of certain bodies);

(vi) section 147 (transfer of functions of the Comptroller and Auditor General in respect of the Environment Agency to the Auditor General);

(d) those contained in the following provisions of the Public Audit (Wales) Act 2004—

(i) Part 2 (audit of local government bodies in Wales);

(ii) section 45 (conducting, or assisting the Secretary of State in conducting, benefit administration studies);

(iii) section 51 (referring matters related to social security to the Secretary of State);

(e) those contained in the following provisions of Schedule 8 to the Government of Wales Act 2006—

(i) paragraph 17 (access to documents);

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(ii) paragraph 20 (certification of claims, returns etc at the request of a body).

(3) The Auditor General must comply with the code.

(4) The code must embody what appears to the Auditor General to be the best professional practice with respect to the standards, procedures and techniques to be adopted in carrying out functions of a kind specified in subsection (2).

(5) The code may make different provision for different cases or classes of case.

(6) Before issuing the code (including any revised code) the Auditor General must consult such persons as the Auditor General thinks appropriate.

(7) The Auditor General must arrange for the code (including any revised code) to be published.

(8) In this section, "a value for money study or examination" means a study or examination into the economy, efficiency and effectiveness with which a person has discharged that person's functions, or has used resources in discharging those functions.

Commencement Information

I4 S. 10 in force at 4.7.2013 by S.I. 2013/1466, **art. 2(c)**

Changes to legislation:
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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:
Whole provisions yet to be inserted into this Act (including any effects on those provisions):

– s. 51(3)-(5) inserted by 2024 asc 4 s. 5(b)