

*These notes refer to the Public Audit (Wales) Act 2004
(c.23) which received Royal Assent on 16 September 2004*

PUBLIC AUDIT (WALES) ACT 2004

EXPLANATORY NOTES

TERRITORIAL EXTENT AND DEVOLUTION

Part 2, Chapter 1: Accounts and Audit

Audit of accounts

Section 15: Persons to assist auditors

51. This section enables the Auditor General to approve arrangements for one or more persons to assist an auditor appointed under section 13 (an “appointed auditor”). The remaining references to auditors in Part 2 relate both to appointed auditors and those assisting them. This provision is likely to be used where the Auditor General feels that specialist help is needed for a particular audit - such as a forensic accountant on complex taxation issues or an information technology expert for the interrogation and analysis of particularly complex computer databases.