



# Public Audit (Wales) Act 2013

2013 anaw 3

## PUBLIC AUDIT (WALES) ACT 2013

### *Introduction*

#### 1 Overview

### **PART 1**

#### **AUDITOR GENERAL FOR WALES**

### **CHAPTER 1**

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- 6 Status etc
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- 8 How functions are to be exercised
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- 19 Provision of services

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- 3 Status

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- 6 Period of appointment and re-appointment
- 7 Remuneration arrangements
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- 12 (1) The National Assembly may terminate the appointment of a...

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- 13 Additional remuneration of the Auditor General

PART 4 — EMPLOYEE MEMBERS

- 14 Appointment
- 15 The appointed member
- 16 The elected members
- 17 Terms of appointment
- 18 Other terms of appointment
- 19 Termination of appointments
- 20 (1) An employee member may resign by giving written notice...
- 21 The non-executive members may terminate the appointment of an employee...

PART 5 — EMPLOYEES

- 22 Appointment
- 23 Status
- 24 But a member of the staff of the WAO is...
- 25 Remuneration arrangements

PART 6 — DISQUALIFICATION AS MEMBER OF, OR EMPLOYEE OF, THE WAO

- 26 (1) A person cannot be appointed as a member or...

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- 27 General
- 28 Quorum for WAO meetings
- 29 Committees
- 30 Ballots

PART 8 — OTHER MATTERS

- 31 Validity
- 32 Delegation of functions
- 33 WAO accounts
- 34 Audit etc of the WAO
- 35 (1) A statement of accounts prepared under paragraph 33 must...
- 36 Documentary evidence

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## SCHEDULE 2 — Relationship between the Auditor General and the WAO

### PART 1 — CODE OF PRACTICE

1 Preparation and approval etc

2 Content

### PART 2 — REPORTS AND DOCUMENTS

3 Reports

4 Documents and information

### PART 3 — TEMPORARY EXERCISE OF THE FUNCTIONS OF AUDITOR GENERAL BY ANOTHER PERSON

5 The WAO, with the agreement of the National Assembly, may...

6 A temporary designation may occur only in the following circumstances

—...

7 The functions of the Auditor General referred to in paragraph...

8 A person who is designated to exercise the functions of...

9 A person who is designated to exercise those functions will...

10 But that person will be designated to exercise functions on...

11 The terms as to remuneration— (a) may provide for allowances,...

12 But the terms as to remuneration may not provide for...

13 The WAO must pay the person such remuneration as may...

14 The duration of a temporary designation in relation to a...

## SCHEDULE 3 — Transitional, supplementary and saving provisions

### PART 1 — THE AUDITOR GENERAL

1 Previous Auditor General to continue to be Auditor General

2 Savings for auditors appointed under section 13 of the Public Audit (Wales) Act 2004

3 Savings in respect of restrictions on disclosure of information

### PART 2 — THE WAO

4 WAO's procedural rules before rules are made under paragraph 27 of Schedule 1

### PART 3 — TRANSFER OF FUNCTIONS ETC

5 Transfer of staff

6 Variation of employment contracts

7 Collective agreements

8 Trade union recognition

9 Dismissal in relation to transfer

10 Transfer of other property, rights and liabilities

11 (1) A certificate issued by the Welsh Ministers that property...

12 Criminal liability of the Auditor General

13 Indemnification

## SCHEDULE 4 — Minor and consequential amendments

1 Superannuation Act 1972

2 Finance Act 1989

3 Social Security Administration Act 1992

4 Education Act 1997

5 Government of Wales Act 1998

6 (1) Section 145C is amended as follows.

7 (1) Section 145D (advice and assistance for registered social landlords)...

8 In subsection (2) of section 146 (transfer of functions of...

9 Local Government Act 1999

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

- 11 Omit section 12A (fees: inspections under section 10A).
- 12 Omit section 13A (reports of inspections under section 10A).
- 13 In subsection (7) of section 23 (accounts), omit “or the...
- 14 In subsection (2) of section 25 (coordination of inspections, etc),...
- 15 In section 26 (guidance), omit subsection (3A).
- 16 For paragraph (b) of section 33(3) (finance), substitute—
- 17 Freedom of Information Act 2000
- 18 (1) Subsection (5) of section 36 (exempt information: prejudice to...
- 19 In Part 6 of Schedule 1 (public authorities to which...
- 20 Public Audit (Wales) Act 2004
- 21 Omit section 14 (appointment of auditors) and 15 (persons to...
- 22 Omit section 16 (code of audit practice).
- 23 (1) Section 17 (general duties of auditors) is amended as...
- 24 Omit section 18 (auditors’ rights to documents and information) and...
- 25 (1) Section 20 (fees for audit) is amended as follows....
- 26 Omit section 21 (fees prescribed by Assembly).
- 27 (1) Section 22 (immediate and other reports in the public...
- 28 In section 23 (general report), for each reference to “an...
- 29 In section 24 (consideration of reports in the public interest),...
- 30 (1) Section 25 (procedure for consideration of reports and recommendations)...
- 31 In section 26 (publicity for meetings under section 25), for...
- 32 (1) Section 27 (additional publicity for immediate reports) is amended...
- 33 (1) Section 28 (additional publicity for non-immediate reports) is amended...
- 34 (1) Section 29 (inspection of statements of accounts and auditors’ ...
- 35 (1) Section 30 (inspection of documents and questions at audit)...
- 36 In section 31 (right to make objection at audit), for...
- 37 (1) Section 32 (declaration that item of account is unlawful)...
- 38 (1) Section 33 (advisory notices) is amended as follows.
- 39 (1) Section 34 (effect of an advisory notice) is amended...
- 40 In subsection (3) of section 35 (advisory notices: legal actions),...
- 41 (1) Section 36 (power of auditor to make a claim...
- 42 (1) Section 37 (extraordinary audit) is amended as follows.
- 43 In subsection (2) of section 38 (audit of accounts of...
- 44 (1) Section 39 (accounts and audit regulations) is amended as...
- 45 (1) Section 40 (documents relating to police and crime commissioners...
- 46 (1) Section 41 (studies for improving economy etc in services)...
- 47 (1) Section 42 (studies on impact of statutory provisions etc)...
- 48 In subsection (1) of section 44 (studies at request of...
- 49 (1) Section 45 (benefit administration studies for Secretary of State)...
- 50 In subsection (2) of section 46 (performance standards: relevant bodies),...
- 51 In subsection (5) of section 47 (publication of information as...
- 52 (1) Section 51 (social security references and reports to Secretary...
- 53 (1) Section 52 (rights of Auditor General for Wales to...
- 54 (1) Section 53 (rights of Auditor General for Wales to...
- 55 (1) Section 54 (restriction on disclosure of information) is amended...
- 56 (1) Section 54ZA (consent under section 54(2ZC)) is amended as...
- 57 In subsection (1) of section 56 (publication of information by...
- 58 In section 58 (orders and regulations), for each reference to...
- 59 In section 59 (interpretation of Part 2), omit subsections (2)...
- 60 In section 61 (audit of Welsh NHS bodies), in paragraph...

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- 61 (1) Section 62 (co-operation with Assembly, Audit Commission or CHAI)...
- 62 In subsection (1) of section 64A (power to conduct data...
- 63 (1) Section 64B (mandatory provision of data) is amended as...
- 64 In subsection (1) of section 64C (voluntary provision of data),...
- 65 (1) Section 64D (disclosure of results of data matching etc)...
- 66 In subsection (4) of section 64E (publication), omit “an auditor...
- 67 (1) Section 64F (fees for data matching) is amended as...
- 68 In subsection (4) of section 64G (code of data matching...
- 69 (1) Section 67A (assistance by Auditor General to inspectorates) is...
- 70 Government of Wales Act 2006
- 71 In section 37 (power to call), in subsection (1), after...
- 72 In subsection (1)(c) of section 120 (destination of receipts), for...
- 73 In subsection (3)(c) of section 124 (payments out of Welsh...
- 74 In subsection (4) of section 129 (approvals to draw), for...
- 75 In subsection (1) of section 143 (Audit Committee reports), omit...
- 76 (1) Subsection (2) of section 144 (publication of accounts and...
- 77 (1) Section 145 (Auditor General) is amended as follows.
- 78 (1) Schedule 7 (Acts of the Assembly) is amended as...
- 79 (1) Schedule 8 (Auditor General for Wales) is amended as...
- 80 Companies Act 2006
- 81 In subsection (6) of section 1229 (supervision of Auditors General...
- 82 In section 1230 (duties of Auditors General in relation to...
- 83 Local Government (Wales) Measure 2009
- 84 (1) Section 21 (special inspections) is amended as follows.
- 85 In section 25 (statement of practice), omit paragraph (b) of...
- 86 In section 26 (inspectors’ powers and duties), in subsection (11),...
- 87 (1) Section 27 (fees) is amended as follows.
- 88 After section 27 (fees) insert— Welsh Ministers’ power to prescribe...
- 89 Local Democracy, Economic Development and Construction Act 2009
- 90 In section 46 (codes of practice), in subsection (4) for...
- 91 (1) Section 50 is amended as follows.
- 92 Equality Act 2010