

# **PUBLIC AUDIT (WALES) ACT 2013**

---

## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 2: The Wales Audit Office and its relationship with the Auditor General**

##### ***Section 23 and 24 – relating to Fees***

39. **Section 23** enables the WAO to charge fees for audits and audit-related functions carried out by the AGW, and any services provided by the AGW, in accordance with a scheme for charging fees prepared by the WAO. The fees charged may not exceed the full cost of providing the services in question and are payable to the WAO.
40. Under section 24 the WAO's scheme must identify the enactments enabling it to charge a fee in accordance with any prescribed amount or any scale of fees as the case may be. But where an enactment makes no provision for a scale or an amount, the WAO must identify its basis for calculating the fee. This section also provides for the Welsh Ministers to prescribe certain scales of fees and where that is so, the WAO must comply with the scales prescribed. The WAO must review its scheme at least once in every calendar year and lay its scheme (and any revision of it) before the Assembly for approval. The scheme takes effect when approved by the Assembly following which the WAO must publish it.