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

## **EXPLANATORY NOTES**

## **COMMENTARY ON SECTIONS**

Schedule 3 – Transitional, Supplementary and Saving Provisions

Paragraph 12 – Criminal liability of the Auditor General

104. In connection with paragraph 7 of this Schedule (relating to the transfer of the property, rights or liabilities that are transferred to the WAO), paragraph 12 provides for any criminal liability that may have been incurred by the AGW in connection to those property, rights or liabilities is to transfer from the AGW to the WAO.