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## SCHEDULES

### SCHEDULE 8

Section 145

#### AUDITOR GENERAL FOR WALES

##### *Appointment*

F1<sub>1</sub> .....

###### **Textual Amendments**

- F1** Sch. 8 para. 1 omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), Sch. 4 para. 79(2) (with Sch. 3 paras. 3, 13); [S.I. 2013/1466](#), art. 3(1)

##### *Tenure*

F2<sub>2</sub> .....

###### **Textual Amendments**

- F2** Sch. 8 para. 2 omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), Sch. 4 para. 79(2) (with Sch. 3 paras. 3, 13); [S.I. 2013/1466](#), art. 3(1)

##### *Independence and status*

F3<sub>3</sub> .....

###### **Textual Amendments**

- F3** Sch. 8 para. 3 omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), **Sch. 4 para. 79(2)** (with Sch. 3 paras. 3, 13); [S.I. 2013/1466](#), art. 3(1)

##### *Corporation sole*

F4<sub>4</sub> .....

###### **Textual Amendments**

- F4** Sch. 8 para. 4 omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), **Sch. 4 para. 79(2)** (with Sch. 3 paras. 3, 13); [S.I. 2013/1466](#), art. 3(1)

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*Documents*

F55 .....

**Textual Amendments**  
F5 Sch. 8 para. 5 omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 79\(2\)](#) (with [Sch. 3 paras. 3, 13](#)); S.I. 2013/1466, art. 3(1)

*Remuneration*

F66 .....

**Textual Amendments**  
F6 Sch. 8 para. 6 omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 79\(2\)](#) (with [Sch. 3 paras. 3, 13](#)); S.I. 2013/1466, art. 3(1)

*Staff*

F77 .....

**Textual Amendments**  
F7 Sch. 8 para. 7 omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 79\(2\)](#) (with [Sch. 3 paras. 3, 13](#)); S.I. 2013/1466, art. 3(1)

*Exercise of functions by staff etc.*

F88 .....

**Textual Amendments**  
F8 Sch. 8 para. 8 omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 79\(2\)](#) (with [Sch. 3 paras. 3, 13](#)); S.I. 2013/1466, art. 3(1)

*Special finance provisions*

F99 .....

**Textual Amendments**  
F9 Sch. 8 para. 9 omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 79\(2\)](#) (with [Sch. 3 paras. 3, 13](#)); S.I. 2013/1466, art. 3(1)

*Borrowing*

F1010 .....

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**Textual Amendments**

**F10** Sch. 8 para. 10 omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 79\(2\)](#) (with [Sch. 3 paras. 3, 13](#)); S.I. 2013/1466, art. 3(1)

*Fees*

**F11**<sub>11</sub> .....

**Textual Amendments**

**F11** Sch. 8 para. 11 omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 79\(2\)](#) (with [Sch. 3 paras. 3, 13](#)); S.I. 2013/1466, art. 3(1)

*Estimates*

**F12**<sub>12</sub> .....

**Textual Amendments**

**F12** Sch. 8 para. 12 omitted (4.7.2013) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 79\(2\)](#) (with [Sch. 3 paras. 3, 13](#)); S.I. 2013/1466, art. 2(x)

*Accounts*

**F13**<sub>13</sub> .....

**Textual Amendments**

**F13** Sch. 8 para. 13 omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 79\(2\)](#) (with [Sch. 3 paras. 3, 13](#)); S.I. 2013/1466, art. 3(1)

*Auditor*

**F14**<sub>14</sub> .....

**Textual Amendments**

**F14** Sch. 8 para. 14 omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 79\(2\)](#) (with [Sch. 3 paras. 3, 13](#)); S.I. 2013/1466, art. 3(1)

*Audit of accounts*

**F15**<sub>15</sub> .....

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**Textual Amendments**

**F15** Sch. 8 para. 15 omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), Sch. 4 para. 79(2) (with Sch. 3 paras. 3, 13); [S.I. 2013/1466](#), art. 3(1)

*Accounting officer*

**F16**<sup>16</sup> .....

**Textual Amendments**

**F16** Sch. 8 para. 16 omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 79\(2\)](#) (with [Sch. 3 paras. 3, 13](#)); [S.I. 2013/1466](#), art. 3(1)

*Access to documents*

- 17 (1) The Auditor General has a right of access at all reasonable times to every document relating to a relevant person which appears to the Auditor General necessary—
- (a) for the purposes of the Auditor General's examination of any auditable accounts,
  - (b) for the purposes of undertaking studies under section 145A (studies for improving economy etc. in services provided by relevant bodies) or 145C (studies relating to registered social landlords) of the Government of Wales Act 1998 (c. 38), or
  - (c) for the purposes of carrying out, in accordance with any provision made by or by virtue of this or any other [<sup>F17</sup>enactment], other examinations or studies into the economy, efficiency and effectiveness with which a person has used resources in discharging the person's functions.
- (2) The documents relating to a relevant person to which the right conferred by sub-paragraph (1) applies include (in particular)—
- (a) a document which is in the possession, or under the control, of a person who has received financial assistance from the relevant person by means of a grant, loan or guarantee or as a result of the taking of an interest in any property or body corporate,
  - (b) a document which is in the possession, or under the control, of a person who has supplied goods or services to the relevant person in pursuance of a contract to which the relevant person was party or has supplied goods or services in pursuance of a relevant sub-contract, and
  - (c) a document of a description specified in an order made by the Welsh Ministers.
- (3) The Auditor General may require a person whom the Auditor General thinks has information of the kind mentioned in sub-paragraph (4)—
- (a) to give the Auditor General any assistance, information and explanation which the Auditor General thinks necessary for any of the purposes mentioned in sub-paragraph (1),
  - (b) to attend before the Auditor General in person to give the assistance, information or explanation, or to produce any document which is in the

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- possession, or under the control, of the person and to which the right conferred by that sub-paragraph applies, or
- (c) to provide any facility which the Auditor General may reasonably require for any of the purposes mentioned in that sub-paragraph.
- (4) The information referred to in sub-paragraph (3) is information which relates to—
- (a) a relevant person,
- (b) a document to which the right conferred by sub-paragraph (1) applies, or
- (c) a person who possesses or controls such a document.
- (5) The Auditor General may, for the purposes of an examination of any auditable accounts, require a relevant person to provide the Auditor General, at times specified by the Auditor General, with accounts of such of the person's transactions as the Auditor General may specify.
- (6) For the purposes of sub-paragraph (2)(b), a contract is a relevant sub-contract if its performance fulfils, or contributes to the fulfilment of, an obligation to supply goods or services to the relevant person in another contract.
- (7) In this paragraph “auditable accounts” means any accounts or statement of accounts falling to be examined by the Auditor General in accordance with any provision made by or by virtue of this or any other [<sup>F18</sup>enactment][<sup>F19</sup>, apart from accounts that fall to be examined under Part 2 of the Public Audit (Wales) Act 2004].
- (8) In this paragraph “relevant person” means—
- (a) in a case within paragraph (a) of sub-paragraph (1) relating to any accounts which the Welsh Ministers are directed to prepare under section 131, the Welsh Ministers, the Counsel General and any person to whose financial affairs and transactions the accounts are to relate by virtue of subsection (3) of that section,
- (b) in a case within that paragraph relating to any accounts which the [<sup>F20</sup>Senedd] Commission is directed to prepare under section 137, the [<sup>F20</sup>Senedd] Commission and any person to whose financial affairs and transactions the accounts are to relate by virtue of subsection (2) of that section,
- [<sup>F21</sup>(ba) in a case within that paragraph relating to any accounts which the Public Services Ombudsman for Wales is directed to prepare under paragraph 16 of Schedule 1 to [<sup>F22</sup>the Public Services Ombudsman (Wales) Act 2019], the Ombudsman and any person to whose financial affairs and transactions the accounts are to relate by virtue of sub-paragraph (1A) of that paragraph,]
- (c) in a case within that paragraph relating to any other auditable accounts, the person by whom the accounts are prepared, and
- (d) in any other case, a person to whom the study or examination relates.
- (9) No order may be made under sub-paragraph (2)(c) unless the Welsh Ministers have consulted—
- (a) the Treasury, and
- (b) the Auditor General.
- (10) A statutory instrument containing an order under sub-paragraph (2)(c) is subject to annulment in pursuance of a resolution of the [<sup>F20</sup>Senedd].

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### Textual Amendments

- F17** Word in Sch. 8 para. 17(1)(c) substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\), s. 35\(2\), Sch. 4 para. 79\(3\)](#) (with [Sch. 3 para. 3](#)); S.I. 2013/1466, art. 3(1)
- F18** Word in Sch. 8 para. 17(7) substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\), s. 35\(2\), Sch. 4 para. 79\(4\)\(a\)](#) (with [Sch. 3 para. 3](#)); S.I. 2013/1466, art. 3(1)
- F19** Words in Sch. 8 para. 17(7) inserted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\), s. 35\(2\), Sch. 4 para. 79\(4\)\(b\)](#) (with [Sch. 3 para. 3](#)); S.I. 2013/1466, art. 3(1)
- F20** Words in Act substituted (6.5.2020) by [Senedd and Elections \(Wales\) Act 2020 \(anaw 1\), s. 42\(2\), Sch. 1 para. 2\(19\)](#) (with [Sch. 1 para. 2\(11\)-\(14\)](#))
- F21** Sch. 8 para. 17(8)(ba) inserted (11.11.2010) by [Constitutional Reform and Governance Act 2010 \(c. 25\), ss. 44\(6\), 52\(2\); S.I. 2010/2703, art. 2\(c\)](#)
- F22** Words in Sch. 8 para. 17(8)(ba) substituted (23.7.2019) by [Public Services Ombudsman \(Wales\) Act 2019 \(anaw 3\), s. 77\(1\), Sch. 5 para. 24; S.I. 2019/1096, reg. 2](#)

### Commencement Information

- II** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

### *Other powers*

- 18 (1) Where—
- (a) the Welsh Ministers are entitled to appoint the auditor of the accounts of any person (other than the Auditor General), and
  - (b) the Auditor General would not otherwise be eligible to be appointed as auditor of those accounts,
- the Welsh Ministers may [<sup>F23</sup>, having first consulted the Wales Audit Office,] appoint the Auditor General to be auditor of those accounts.
- (2) If in such a case the auditor is to be appointed annually, the Welsh Ministers may appoint the Auditor General—
- (a) for a year,
  - (b) for two or more years, or
  - (c) indefinitely until further exercise of the power of appointment.
- (3) The Auditor General may—
- (a) examine, certify or report on a person's accounts, or
  - (b) carry out examinations into the economy, efficiency and effectiveness with which a person has used resources in discharging the person's functions,
- if provision is made for the Auditor General to do so by an agreement entered into by the person with either the Welsh Ministers or a Minister of the Crown.
- [<sup>F24</sup>(3A) But before entering into an agreement under sub-paragraph (3), the Welsh Ministers or a Minister of the Crown (as the case may be) must consult the Wales Audit Office.]
- (4) In determining how to exercise functions under paragraph (b) of sub-paragraph (3) the Auditor General must take into account the Audit Committee's views as to the examinations which the Auditor General should carry out under that paragraph.
- (5) If an Order in Council under section 58 transfers a function of preparing accounts to the Welsh Ministers, the Secretary of State may by order provide for the transfer

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to the Auditor General of any function of the Comptroller and Auditor General in relation to those accounts.

- (6) An order under sub-paragraph (5) may make such modifications of—
- (a) any enactment (including any enactment comprised in or made under this Act) or prerogative instrument, or
  - (b) any other instrument or document,
- as the Secretary of State considers appropriate in connection with the provision made by the order.
- (7) An Order in Council under section 58 may include any provision that may be included in an order under sub-paragraph (5).
- (8) If the Treasury designate the Welsh Ministers in respect of a financial year for the purposes of section 10 of the Government Resources and Accounts Act 2000 (c. 20) (whole of government accounts), the Auditor General must carry out the audit required by subsection (2)(c) of that section.
- (9) Where the Treasury make arrangements with the Welsh Ministers under subsection (8) of that section, the Auditor General must carry out the audit required by paragraph (c) of that subsection.
- (10) No order under sub-paragraph (5) which contains provisions in the form of amendments or repeals of enactments contained in an Act is to be made unless a draft of the statutory instrument containing it has been laid before, and approved by a resolution of, each House of Parliament.
- (11) A statutory instrument containing an order under sub-paragraph (5) is (unless a draft of the statutory instrument has been approved by a resolution of each House of Parliament) subject to annulment in pursuance of a resolution of either House of Parliament.

#### Textual Amendments

- F23** Words in Sch. 8 para. 18(1) inserted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\), s. 35\(2\), Sch. 4 para. 79\(5\)\(a\)](#) (with [Sch. 3 para. 3](#)); S.I. 2013/1466, art. 3(1)
- F24** Sch. 8 para. 18(3A) inserted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\), s. 35\(2\), Sch. 4 para. 79\(5\)\(b\)](#) (with [Sch. 3 para. 3](#)); S.I. 2013/1466, art. 3(1)

#### Commencement Information

- I2** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

#### *Reports in public interest*

- 19 (1) If the Auditor General thinks that it would be in the public interest to bring to the public's attention a matter coming to the Auditor General's notice in the course of an examination or study to which sub-paragraph (2) applies, the Auditor General may prepare a report on that matter.
- (2) This sub-paragraph applies to—
- (a) an examination of auditable accounts (other than accounts falling to be examined under paragraph 18(3)(a)), and

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- (b) an examination or study under section 135 or 140 of this Act, section 145 of the Government of Wales Act 1998 (c. 38) (examinations into use of resources by body specified in Schedule 17 to that Act) or section 145A of that Act (studies for improving economy etc. in services provided by relevant bodies), except one undertaken at the request of the body or bodies to which it relates.
- (3) The Auditor General must, as soon as practicable after preparing a report under subparagraph (1), lay the report before the [F20Senedd] .
- (4) In this paragraph “auditable accounts” has the same meaning as in paragraph 17.

#### Textual Amendments

**F20** Words in Act substituted (6.5.2020) by [Senedd and Elections \(Wales\) Act 2020 \(anaw 1\)](#), s. 42(2), [Sch. 1 para. 2\(19\)](#) (with [Sch. 1 para. 2\(11\)-\(14\)](#))

#### Commencement Information

**I3** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

#### *Certification of claims, returns etc.*

- 20 (1) The Auditor General must, if so required by a relevant body, make arrangements for—
- (a) certifying any claim or return in respect of a grant made or subsidy paid to that body by the Welsh Ministers, any Minister of the Crown or any public authority,
  - (b) certifying any account submitted by that body to the Welsh Ministers, any Minister of the Crown or any public authority with a view to obtaining payment under a contract between that body and the Welsh Ministers, the Minister of the Crown or the public authority,
  - (c) certifying that body's calculation under paragraph 5(6)(a) of Schedule 8 to the Local Government Finance Act 1988 (c. 41) of the amount of its non-domestic rating contribution for a financial year, and for certifying the amount calculated, or
  - (d) certifying any return by that body which, by or under any enactment, is required or authorised to be certified by the body's auditor or under arrangements made by the Auditor General.
- (2) In this paragraph—
- “public authority” means a body established by or under [F25EU] Treaties or any enactment, and
- “relevant body” means at any time—
- (a) a body whose accounts, or statements of accounts, are auditable accounts within the meaning of paragraph 17(7), or
  - (b) a body which at that time is a local government body in Wales (within the meaning given in section 12(1) of the Public Audit (Wales) Act 2004 (c. 23)).



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**Textual Amendments**

**F25** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, **3-6**

**Commencement Information**

**I4** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

*Ancillary powers*

<sup>F26</sup>21 .....

**Textual Amendments**

**F26** Sch. 8 para. 21 omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), **Sch. 4 para. 79(6)** (with [Sch. 3 para. 3](#)); S.I. 2013/1466, art. 3(1)

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