



# Public Audit (Wales) Act 2004

## 2004 CHAPTER 23

### PART 1

#### AUDITOR GENERAL FOR WALES

##### *New functions of the Auditor General for Wales*

## 1 Transfer of functions of Assembly

After section 146 of the Government of Wales Act 1998 (c. 38) insert—

### **“146A Transfer etc of functions of Assembly**

(1) The Assembly may, with the consent of the Auditor General for Wales, by order provide for any of its supervisory functions in respect of a public body or a registered social landlord in Wales—

- (a) to be exercised on its behalf by the Auditor General for Wales, or
- (b) to be transferred to the Auditor General for Wales.

(2) In this section—

“public body” means—

- (a) a body exercising functions of a public nature, or
- (b) a body entirely or substantially funded from public money,

(and for this purpose “body” includes office);

“registered social landlord in Wales” means a body which is—

- (a) registered as a social landlord under Chapter 1 of Part 1 of the Housing Act 1996, and
- (b) mentioned in any of paragraphs (a) to (c) of section 56(2) of that Act;

“supervisory functions”, in respect of a public body or a registered social landlord in Wales, means functions of examining, inspecting, reviewing or studying the financial or other management of the public

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body or registered social landlord or the way in which it discharges any of its functions.

- (3) The Assembly may direct the Auditor General for Wales to prepare a report on his exercise, generally or in respect of a specific body or matter, of any function transferred to him by an order under subsection (1)(b).
- (4) The Auditor General for Wales must lay before the Assembly any report prepared by him in accordance with a direction under subsection (3).
- (5) An order under subsection (1) may contain any appropriate consequential, incidental, supplementary or transitional provisions or savings (including provisions in the form of amendments or repeals of enactments)."

## 2 Additional functions of Auditor General

After section 96 of the Government of Wales Act 1998 (c. 38) insert—

### “96A Reports in public interest

- (1) Where the Auditor General for Wales thinks that it would be in the public interest for him to bring to the public’s attention a matter coming to his notice in the course of an examination or study to which subsection (2) applies, he may prepare a report on that matter.
- (2) This subsection applies to—
  - (a) an examination of auditable accounts (other than accounts falling to be examined under section 96(3)(a)), and
  - (b) an examination or study under section 100, 145 or 145A, except one undertaken at the request of the body or bodies to which it relates.
- (3) The Auditor General for Wales must, as soon as practicable after preparing a report under subsection (1), lay the report before the Assembly.
- (4) In this section “auditable accounts” has the meaning given in section 95(7).

### 96B Certification of claims, returns etc.

- (1) The Auditor General for Wales 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 Assembly, a Minister of the Crown or a public authority;
  - (b) certifying any account submitted by that body to the Assembly or a Minister of the Crown with a view to obtaining payment under a contract between that body and the Assembly or, as the case may be, the Minister;
  - (c) certifying that body’s calculation under paragraph 5(6)(a) of Schedule 8 to the Local Government Finance Act 1988 of the amount of its non-domestic rating contribution for a financial year, and for certifying the amount calculated;

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- (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 for Wales.

- (2) In this section—

“public authority” means a body established by or under the Community Treaties or any enactment; and

“relevant body” means—

- (a) a body whose accounts, or statements of accounts, are “auditable accounts” within the meaning given in section 95(7), or
- (b) a local government body in Wales (within the meaning given in section 12(1) of the Public Audit (Wales) Act 2004).

### **96C Ancillary powers of Auditor General**

- (1) Arrangements may be made between the Auditor General for Wales and a relevant authority—

- (a) for any function of that authority to be exercised by, or by a member of the staff of, the Auditor General for Wales, or
- (b) for administrative, professional or technical services to be provided by him to that authority or by that authority to him.

- (2) Any arrangements under subsection (1)(a) for the exercise of any function of a relevant authority do not affect the responsibility of the relevant authority on whose behalf the function is exercised.

- (3) The Auditor General for Wales and—

- (a) a relevant authority,
- (b) a qualified auditor, or
- (c) an accountancy body,

may make arrangements to co-operate with, and give assistance to, each other if each considers that to do so would facilitate, or be conducive to, the exercise of his or its own functions.

- (4) The Auditor General for Wales may make arrangements under this section on such terms and conditions, including conditions as to payment, as he thinks fit.

- (5) In this section—

“accountancy body” means—

- (a) a body which is a recognised supervisory body for the purposes of Part 2 of the Companies Act 1989, or
- (b) a body of accountants, established in the United Kingdom or another EEA State, which is for the time being approved by the Assembly for the purposes of this section;

“EEA State” means any State which is a Contracting Party to the Agreement on the European Economic Area signed at Oporto on 2nd May 1992, as adjusted by the Protocol signed at Brussels on 17th March 1993;

“qualified auditor” means a person eligible to be appointed as an auditor under section 14 of the Public Audit (Wales) Act 2004 (auditors appointed in respect of local government bodies in Wales); and

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“relevant authority” means any government department, any local or other public authority or the holder of any public office.”