



# Public Audit (Wales) Act 2004

## 2004 CHAPTER 23

### PART 1

#### AUDITOR GENERAL FOR WALES

##### *Administrative matters*

## 11 Access to information, etc by Auditor General

For section 95 of the Government of Wales Act 1998 (c. 38) (access to documents by Auditor General for Wales) substitute—

### **“95 Access to documents by Auditor General**

- (1) The Auditor General for Wales has a right of access at all reasonable times to every document relating to a relevant person which appears to him necessary—
  - (a) for the purposes of his examination of any auditable accounts;
  - (b) for the purposes of undertaking studies under section 145A or 145C;
  - (c) for the purposes of carrying out, in accordance with any provision made by or by virtue of this or any other Act, other examinations or studies into the economy, efficiency and effectiveness with which any person has used his resources in discharging his functions.
- (2) The documents relating to a relevant person to which the right conferred by subsection (1) applies may include, in particular—
  - (a) a document which is held or controlled by 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 held or controlled by 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;

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*Status: Point in time view as at 01/04/2005. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 11. (See end of Document for details)*

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- (c) a document of a description specified in an order made by the Assembly.
- (3) The Auditor General for Wales may require a person whom he thinks has information of the kind mentioned in subsection (4)—
- (a) to give him any assistance, information and explanation which the Auditor General for Wales thinks necessary for any of the purposes mentioned in paragraphs (a) to (c) of subsection (1);
  - (b) to attend before him in person to—
    - (i) give the assistance, information or explanation, or
    - (ii) produce any document which is held or controlled by the person and to which the right conferred by subsection (1) applies;
  - (c) to provide any facility which the Auditor General for Wales may reasonably require for any of the purposes mentioned in paragraphs (a) to (c) of subsection (1).
- (4) The information is information which relates to—
- (a) a relevant person;
  - (b) a document to which the right conferred by subsection (1) applies; or
  - (c) a person who holds or controls such a document.
- (5) The Auditor General for Wales may, for the purposes of his examination of any auditable accounts, require a relevant person to provide him, at times specified by him, with accounts of such of the person’s transactions as he may specify.
- (6) For the purposes of subsection (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 section—
- “auditable accounts” means any accounts or statement of accounts falling to be examined by the Auditor General for Wales in accordance with any provision made by or by virtue of this or any other Act; and
- “relevant person” means—
- (a) in a case within subsection (1)(a)—
    - (i) the person by whom the auditable accounts are prepared, and
    - (ii) in the case of any accounts which the Assembly is directed to prepare under section 97, any person to whose financial affairs and transactions the auditable accounts are to relate by virtue of directions under subsection (2) of that section, and
  - (b) in any other case, a person to whom the study or examination relates.
- (8) Before making an order under subsection (2)(c), the Assembly must consult the Treasury and the Auditor General for Wales.”

**Status:**

Point in time view as at 01/04/2005. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 11.