

PUBLIC AUDIT (WALES) ACT 2004

EXPLANATORY NOTES

TERRITORIAL EXTENT AND DEVOLUTION

Part 1: Auditor General for Wales

Funding of Auditor General

Section 7: Fees

22. Section 93(3) of the GOWA (power of the Auditor General to charge a fee for auditing accounts) is repealed by virtue of section 72 of and Schedule 4 to the Act. Section 7 adds a new section 93A to the GOWA which makes further provision for the Auditor General to charge fees.
23. Section 93A(1) empowers the Auditor General to charge a fee for auditing accounts.
24. Section 61(3)(b) of the Act provides that where the Auditor General audits the accounts of a Welsh NHS body (under section 61(2) of the Act), the Auditor General must satisfy himself that the body has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The fee that the Auditor General may charge under section 93A(1) of the GOWA may include an element to cover that part of the examination that he is required to do by virtue of section 61(3)(b) of the Act.
25. Section 93A(2) provides that where, upon request, he undertakes (in accordance with section 96(3)(b) of the GOWA) an examination into the economy, efficiency and effectiveness with which a person has used his resources in discharging his functions, the Auditor General may charge that person a fee (not exceeding the full cost of the service). Where the Auditor General undertakes a study under section 145A of the GOWA at the request of any person (other than the Assembly) then he may charge that person a fee (not exceeding the full cost of the service).
26. Section 93A(3) provides that where the Auditor General provides a service to a body under section 96B of the GOWA (see paragraph 10 above – section 2) he must charge that body a fee (which recovers the full cost of providing the service). If the Auditor General provides services at the request of a body under section 145B of the GOWA (educational bodies in Wales) or section 44 of the Act (local government bodies in Wales) then he must charge that body a fee (which recovers the full cost of providing the service).
27. This section does not affect the provisions of section 93(1) of the GOWA whereby the Assembly is to meet the Auditor General's expenses insofar as they cannot be met out of income received by him or met by virtue of the Auditor General's power to borrow money (see note on section 6(3) above).
28. [Section 20](#) of the Act deals with the fee arrangements in respect of audit work with regard to local government bodies in Wales.