



Public Audit (Wales) Act 2013

2013 anaw 3

PART 1

AUDITOR GENERAL FOR WALES

CHAPTER 2

AUDITOR GENERAL'S FUNCTIONS

General provision about the exercise of the Auditor General's functions etc

8 How functions are to be exercised

- (1) The Auditor General has complete discretion as to the manner in which the functions of that office are exercised and is not subject to the direction or control of the National Assembly or the Welsh Government.
- (2) But this discretion is subject to subsection (3).
- (3) The Auditor General must—
 - (a) aim to carry out his or her functions efficiently and cost-effectively;
 - (b) have regard, as he or she considers appropriate, to the standards and principles that an expert professional provider of accounting or auditing services would be expected to follow;
 - (c) have regard to advice given to him or her by the WAO (see section 17(3)).