

*These notes refer to the Public Audit (Wales) Act 2013
(c.3) which received Royal Assent on 29 April 2013*

PUBLIC AUDIT (WALES) ACT 2013

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 2: The Wales Audit Office and its relationship with the Auditor General

Section 14 and 15 – Powers and Efficiency

26. **Section 14** provides that the WAO may do anything that facilitates or is incidental or conducive to the exercise of its functions, but the WAO (by virtue of section 15) must aim to carry out its functions efficiently and cost-effectively.