



# Government of Wales Act 1998

## 1998 CHAPTER 38

### PART IV

#### ASSEMBLY FINANCE

##### *The Auditor General for Wales*

#### **90 Auditor General for Wales.**

- (1) There shall be an office of Auditor General for Wales or Archwilydd Cyffredinol Cymru.
- (2) The person for the time being holding that office shall by the name of that office be a corporation sole.
- (3) The Auditor General for Wales shall be appointed by Her Majesty.
- (4) Subject to subsections (5) and (6), the Auditor General for Wales shall hold office until the end of the period for which he is appointed.
- (5) Her Majesty may relieve the Auditor General for Wales of office before the end of the period for which he was appointed—
  - (a) at his request, or
  - (b) on Her Majesty being satisfied that he is incapable for medical reasons of performing the duties of his office and of requesting to be relieved of it.
- (6) Her Majesty may remove the Auditor General for Wales from office before the end of the period for which he was appointed if, on the ground of misbehaviour, the Secretary of State recommends that Her Majesty should do so; but the Secretary of State shall not so recommend without consulting the Assembly.
- (7) The Auditor General for Wales shall not be regarded as holding office under Her Majesty or as exercising any functions on behalf of the Crown; but he shall be taken to be a Crown servant for the purposes of the <sup>M1</sup>Official Secrets Act 1989.

*Status: Point in time view as at 01/04/2005.*

*Changes to legislation: Government of Wales Act 1998, Cross Heading: The Auditor General for Wales is up to date with all changes known to be in force on or before 23 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- [<sup>F1</sup>(8) The application of the seal of the Auditor General for Wales is to be authenticated by the signature of—
  - (a) the Auditor General for Wales, or
  - (b) any member of his staff authorised by him (generally or specially) for that purpose.
- (9) A document purporting to be duly executed under the seal of the Auditor General for Wales or to be signed on his behalf may be received in evidence and, unless the contrary is proved, is to be taken to be so executed or signed.]

**Textual Amendments**

**F1** S. 90(8)(9) inserted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), ss. 8, 73; S.I. 2005/558, art. 2, Sch. 1

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**Marginal Citations**

**M1** 1989 c. 6.

**91 Remuneration.**

- (1) The Assembly (or, before the first ordinary election, the Secretary of State) shall—
  - (a) pay the Auditor General for Wales such salary and any such allowances, and
  - (b) make any such payments towards the provision of superannuation benefits for or in respect of him,
 as may be provided for by or under the terms of his appointment.
- (2) The Assembly shall pay to or in respect of a person who has ceased to hold office as Auditor General for Wales such amounts (if any) by way of—
  - (a) pension or gratuities, or
  - (b) provision for those benefits,
 as may have been provided for by or under the terms of his appointment.
- (3) In Schedule 1 to the <sup>M2</sup>Superannuation Act 1972 (offices etc. to which section 1 of that Act applies), in the list of “Offices” insert—
 

“Auditor General for Wales.”
- (4) The Assembly shall pay to the Minister for the Civil Service, at such times as he may direct, such sums as he may determine in respect of any increase attributable to subsection (3) in the sums payable out of money provided by Parliament under the <sup>M3</sup>Superannuation Act 1972.

**Marginal Citations**

**M2** 1972 c. 11.

**M3** 1972 c. 11.

**92 Staff etc.**

- (1) <sup>F2</sup>.....

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- (2) The Auditor General for Wales may<sup>F3</sup> . . . appoint such staff or secure the provision of such services as he considers necessary for assisting him in the exercise of his functions.
- (3) <sup>F4</sup> . . . . .
- (4) The staff of the Auditor General for Wales shall be appointed on such terms and conditions as he may determine; and he shall pay his staff such remuneration as may be provided for by or under their terms of appointment.
- (5) In Schedule 1 to the <sup>M4</sup>Superannuation Act 1972 (employments etc. to which section 1 of that Act applies), at the appropriate place in the list of “Other Bodies” insert—  
“Employment as a member of the staff of the Auditor General for Wales.”
- (6) [<sup>F5</sup>The Auditor General for Wales] shall pay to the Minister for the Civil Service, at such times as [<sup>F6</sup>the Minister] may direct, such sums as [<sup>F6</sup>the Minister] may determine in respect of any increase attributable to subsection (5) in the sums payable out of money provided by Parliament under the <sup>M5</sup>Superannuation Act 1972.
- (7) No member of the staff of the Auditor General for Wales shall be regarded as holding office under Her Majesty or as exercising any functions on behalf of the Crown; but each member of his staff shall be taken to be a Crown servant for the purposes of the <sup>M6</sup>Official Secrets Act 1989.
- [<sup>F7</sup>(8) Any function of the Auditor General for Wales may be exercised by—
  - (a) a member of his staff, or
  - (b) a person providing services to him,who is authorised by the Auditor General for Wales for that purpose.
- (8A) Any function of the Auditor General for Wales may be exercised jointly by him and a person providing services to him who is authorised by him for that purpose.
- (8B) Any provision made under subsection (8) for the exercise of any function does not affect the responsibility of the Auditor General for Wales on whose behalf the function is exercised.]
- (9) An authority under subsection (8) to certify or report on accounts (or statements of accounts) for the [<sup>F8</sup>within subsection (9A)]—
  - (a) shall extend only to accounts (or statements) which the presiding officer has certified to the Assembly that the Auditor General for Wales is unable to certify or report on himself, and
  - (b) shall cease on a vacancy arising in the office of Auditor General for Wales.
- [<sup>F9</sup>(9A) Accounts (or statements of accounts) are within this subsection if, in accordance with provision made by or under this or any other Act, they—
  - (a) fall to be examined by the Auditor General for Wales, and
  - (b) are required to be laid before the Assembly.]
  - (10) The reference in subsection (9)(a) to the presiding officer includes a reference to any person for the time being performing the functions of presiding officer.

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#### Textual Amendments

- F2** S. 92(1) repealed (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), ss. 9(1)(2), 72, 73, [Sch. 4](#); S.I. 2005/558, art. 2, [Sch. 1](#) (subject to [Sch. 2](#))
- F3** Words in s. 92(2) repealed (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), ss. 72, 73, [Sch. 4](#); S.I. 2005/558, art. 2, [Sch. 1](#) (subject to [Sch. 2](#))
- F4** S. 92(3) repealed (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), ss. 9(1)(2), 72, 73, [Sch. 4](#); S.I. 2005/558, art. 2, [Sch. 1](#) (subject to [Sch. 2](#))
- F5** Words in s. 92(6) substituted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), [ss. 9\(3\)\(a\)](#), 73; S.I. 2005/558, art. 2, [Sch. 1](#)
- F6** Words in s. 92(6) substituted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), [ss. 9\(3\)\(b\)](#), 73; S.I. 2005/558, art. 2, [Sch. 1](#)
- F7** S. 92(8)-(8B) substituted (1.4.2005) for s. 92(8) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), [ss. 9\(4\)](#), 73; S.I. 2005/558, art. 2, [Sch. 1](#)
- F8** Words in s. 92(9) substituted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), [ss. 9\(5\)](#), 73; S.I. 2005/558, art. 2, [Sch. 1](#)
- F9** S. 92(9A) inserted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), [ss. 9\(6\)](#), 73; S.I. 2005/558, art. 2, [Sch. 1](#)

#### Modifications etc. (not altering text)

- C1** S. 92(8) extended (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), {ss. 70}, 73; S.I. 2005/558, art. 2, [Sch. 1](#)

#### Marginal Citations

- M4** 1972 c. 11.  
**M5** 1972 c. 11.  
**M6** 1989 c. 6.

### 93 <sup>[F10]</sup>Expenses and accounts].

- (1) The expenses of the Auditor General for Wales shall, so far as they cannot be met out of income received by him, be met by the Assembly (or, before the first ordinary election, by the Secretary of State).
- (2) Those expenses include any sums payable by the Auditor General for Wales in consequence of a breach, in the course of the performance of any of his functions, of any contractual or other duty (whether that breach occurs by reason of his act or omission or that of a member of his staff or any other person assisting him <sup>[F11]</sup>or met by virtue of subsection (2A)] in the exercise of his functions).
- <sup>[F12]</sup>(2A) The Auditor General for Wales may borrow sums in sterling by way of overdraft or otherwise for the purpose of meeting a temporary excess of expenditure over sums otherwise available to meet that expenditure.]
- (3) <sup>F13</sup> .....
- (4) For each financial year after the first financial year of the Assembly the Auditor General for Wales shall prepare, and submit to the Audit Committee, an estimate of the income and expenses of his office.
- (5) Each such estimate shall be submitted to the Audit Committee at least five months before the beginning of the financial year to which it relates.

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- (6) The Audit Committee shall examine each such estimate submitted to it and, after having done so, shall lay the estimate before the Assembly with any such modifications as the Committee thinks fit.

[<sup>F14</sup>(6A) Nothing in subsection (5) or (6) authorises the Audit Committee—

- (a) to examine that part of any estimate which relates to estimated income or expenditure of the office of the Auditor General for Wales relating to Part 2 of the Public Audit (Wales) Act 2004 (local government bodies in Wales), or
- (b) to lay an estimate before the Assembly with modifications relating to such estimated income or expenditure.]

- (7) Where the Audit Committee proposes to lay such an estimate before the Assembly with modifications, the Committee shall first consult the Secretary of State and have regard to any advice which he may give.

- (8) The Auditor General for Wales shall, for each financial year, prepare accounts in accordance with directions given to him by the Treasury.

- (9) The directions which the Treasury may give under subsection (8) include, in particular, directions as to—

- (a) the information to be contained in the accounts and the manner in which it is to be presented,
- (b) the methods and principles in accordance with which the accounts are to be prepared, and
- (c) the additional information (if any) that is to accompany the accounts.

#### Textual Amendments

- F10** S. 93: side-note substituted (1.4.2005) by virtue of Public Audit (Wales) Act 2004 (c. 23), ss. 7, 73; S.I. 2005/558, art. 2, Sch. 1 (subject to Sch. 2 para. 1)
- F11** Words in s. 93(1) inserted (1.4.2005) by Public Audit (Wales) Act 2004 (c. 23), ss. 6(2), 73; S.I. 2005/558, art. 2, Sch. 1
- F12** S. 93(2A) inserted (1.4.2005) by Public Audit (Wales) Act 2004 (c. 23), ss. 6(3), 73; S.I. 2005/558, art. 2, Sch. 1
- F13** S. 93(3) repealed (1.4.2005) by Public Audit (Wales) Act 2004 (c. 23), ss. 72, 73, Sch. 4; S.I. 2005/558, art. 2, Sch. 1 (subject to Sch. 2)
- F14** S. 93(6A) inserted (1.4.2005) by Public Audit (Wales) Act 2004 (c. 23), ss. 6(4), 73; S.I. 2005/558, art. 2, Sch. 1

#### [<sup>F15</sup>93A Fees

- (1) The Auditor General for Wales may charge a fee for auditing a person's accounts.

- (2) Where the Auditor General for Wales—

- (a) provides services under section 96(3)(b) by carrying out an examination in relation to a person, or
- (b) at the request of any person other than the Assembly, provides services under section 145A,

the Auditor General for Wales may charge that person a fee not exceeding the full cost of providing those services.

- (3) Where the Auditor General for Wales—

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- (a) provides services to a body under section 96B, or
- (b) provides services at the request of a body under section 145B of this Act or section 44 of the Public Audit (Wales) Act 2004 (studies at request of local government bodies in Wales),

the Auditor General for Wales must charge that body a fee which covers the full cost of providing those services.

- (4) For the purposes of this section “body” includes a local government body in Wales (within the meaning given in section 12(1) of the Public Audit (Wales) Act 2004).]

#### Textual Amendments

**F15** S. 93A inserted (1.4.2005) by Public Audit (Wales) Act 2004 (c. 23), ss. 7, 73; S.I. 2005/558, art. 2, Sch. 1 (subject to Sch. 2 para. 1)

#### 94 Audit of Auditor General’s accounts.

- (1) The Assembly shall appoint an auditor of the accounts of the Auditor General for Wales.
- (2) The Assembly may not delegate the function of appointing the auditor.
- (3) A person shall not be appointed as the auditor unless—
  - (a) he is eligible for appointment as a company auditor under section 25 of the <sup>M7</sup>Companies Act 1989, or
  - (b) he is a member of a body of accountants, established in the United Kingdom or another EEA State, which is for the time being approved by the Assembly; and “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.
- (4) The Assembly may delegate to the Audit Committee the function of approving bodies of accountants, or of withdrawing approval from such bodies, but may not otherwise delegate those functions.
- (5) If a person appointed as the auditor ceases to be a person who could be so appointed, his appointment is ended and he ceases to be the auditor.
- (6) The auditor shall be appointed on such terms and conditions as the Assembly may determine; and the Auditor General for Wales shall pay the auditor such remuneration as may be provided for by or under the terms of the auditor’s appointment.
- (7) Any accounts which the Auditor General for Wales is directed to prepare under section 93(8) for any financial year shall be submitted by him (after he has signed them) to the auditor no later than five months after the end of that financial year.
- (8) The auditor shall carry out an audit of any accounts submitted to him under subsection (7); and on completing the audit the auditor shall certify the accounts and lay them, together with his report on them, before the Assembly.
- (9) The auditor—

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- (a) shall have a right of access at all reasonable times to all such documents as appear to him necessary for the purposes of his audit of the accounts of the Auditor General for Wales,
  - (b) shall be entitled to require from any person holding or accountable for any of those documents any assistance, information or explanation which he reasonably thinks necessary for those purposes, and
  - (c) may require the Auditor General for Wales to furnish him at times specified by him with accounts of such of the transactions of the Auditor General for Wales as he may specify.
- (10) The auditor—
- (a) may carry out examinations into the economy, efficiency and effectiveness with which the Auditor General for Wales has used his resources in discharging his functions, and
  - (b) may lay before the Assembly a report of the results of any such examinations.
- (11) For the purpose of carrying out examinations under subsection (10), the auditor—
- (a) shall have a right of access at all reasonable times to all such documents in the custody or under the control of the Auditor General for Wales as he may reasonably require for that purpose, and
  - (b) shall be entitled to require from any person holding or accountable for any of those documents any assistance, information or explanation which he reasonably thinks necessary for that purpose.

#### Marginal Citations

M7 1989 c. 40.

#### [<sup>F16</sup>94A Accounting officer

- (1) The accounting officer for the Wales Audit Office is the Auditor General for Wales.
- (2) But where—
  - (a) the Auditor General for Wales is incapable of discharging his responsibilities as accounting officer, or
  - (b) the office of Auditor General for Wales is vacant,the Audit Committee may designate a member of the staff of the Auditor General for Wales to be the accounting officer for so long as paragraph (a) or (b) applies.
- (3) The accounting officer for the Wales Audit Office has, in relation to the accounts of the Auditor General for Wales and the finances of the Wales Audit Office, the responsibilities which are from time to time specified by the Audit Committee.
- (4) In this section references to responsibilities include in particular—
  - (a) responsibilities in relation to the signing of accounts,
  - (b) responsibilities for the propriety and regularity of the finances of the Wales Audit Office, and
  - (c) responsibilities for the economy, efficiency and effectiveness with which the resources of the Wales Audit Office are used.
- (5) The responsibilities which may be specified under this section include responsibilities owed to—

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- (a) the Audit Committee, or
  - (b) the House of Commons or its Committee of Public Accounts.
- (6) If requested to do so by the House of Commons Committee of Public Accounts, the Audit Committee may—
- (a) on behalf of the Committee of Public Accounts take evidence from the accounting officer for the Wales Audit Office, and
  - (b) report to the Committee of Public Accounts and transmit to that Committee any evidence so taken.
- (7) In this section “the Wales Audit Office” means the Auditor General for Wales and the members of his staff.]

#### Textual Amendments

**F16** S. 94A inserted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), **ss. 10, 73**; S.I. 2005/558, art. 2, [Sch. 1](#)

#### [<sup>F17</sup>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;
  - (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;



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- (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.]

#### Textual Amendments

**F17** S. 95 substituted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), **ss. 11, 73**; [S.I. 2005/558](#), **art. 2**, [Sch. 1](#)

## 96 Auditor General for Wales: miscellaneous.

- (1) Where the Assembly is entitled to appoint the auditor of the accounts of any person (other than the Auditor General for Wales), the Assembly may appoint the Auditor General for Wales to be the auditor (even if he would not otherwise be eligible to be appointed).
- (2) Where in such a case the auditor falls to be appointed annually, the Assembly may appoint the Auditor General for Wales to be the auditor for a year, or for two or more years, or indefinitely until further exercise of the power of appointment.
- (3) The Auditor General for Wales may—
  - (a) examine, certify or report on a person’s accounts, or

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- (b) carry out examinations into the economy, efficiency and effectiveness with which a person has used his resources in discharging his functions, if provision is made for the Auditor General for Wales to do so by an agreement entered into by the person with either the Assembly or a Minister of the Crown.
- (4) In determining how to exercise his functions under paragraph (b) of subsection (3), the Auditor General for Wales shall take into account the views of the Audit Committee (or, before the first ordinary election, the views of the Secretary of State) as to the examinations which he should carry out under that paragraph.
- (5) Where by an Order in Council under section 22 there is transferred to the Assembly a function of preparing any accounts, the Secretary of State may by order provide for the transfer to the Auditor General for Wales of any function of the Comptroller and Auditor General in relation to those accounts.
- (6) An order under subsection (5) may contain any appropriate consequential, incidental, supplementary or transitional provisions or savings (including provisions in the form of amendments or repeals of enactments).
- (7) An Order in Council under section 22 may include any provision that may be included in an order under subsection (5).
- [<sup>F18</sup>(8) If the Treasury designate the Assembly in respect of a financial year for the purposes of section 10 of the Government Resources and Accounts Act 2000 (whole of government accounts), the Auditor General for Wales shall carry out the audit required by section 10(2)(c) of that Act.
- <sup>F18</sup>(9) Where the Treasury make arrangements with the Assembly under section 10(8) of that Act, the Auditor General for Wales shall carry out the audit required by section 10(8) (c).]

#### Textual Amendments

**F18** S. 96(8)(9) inserted (1.4.2001) by 2000 c. 20, s. 29, **Sch. 1 para. 22**; S.I. 2000/3349, **art. 3**

#### [<sup>F19</sup>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—
- an examination of auditable accounts (other than accounts falling to be examined under section 96(3)(a)), and
  - 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).]

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#### Textual Amendments

**F19** Ss. 96A-96C inserted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), **ss. 2, 73**; S.I. 2005/558, **art. 2, Sch. 1**

### [<sup>F19</sup>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;
- (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).]

#### Textual Amendments

**F19** Ss. 96A-96C inserted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), **ss. 2, 73**; S.I. 2005/558, **art. 2, Sch. 1**

### [<sup>F19</sup>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,

*Status: Point in time view as at 01/04/2005.*

**Changes to legislation:** Government of Wales Act 1998, Cross Heading: The Auditor General for Wales is up to date with all changes known to be in force on or before 23 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (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

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

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