



# Public Audit (Wales) Act 2004

## 2004 CHAPTER 23

### PART 1

#### AUDITOR GENERAL FOR WALES

##### *New functions of the Auditor General for Wales*

## 1 Transfer of functions of Assembly

After section 146 of the Government of Wales Act 1998 (c. 38) insert—

### **“146A Transfer etc of functions of Assembly**

(1) The Assembly may, with the consent of the Auditor General for Wales, by order provide for any of its supervisory functions in respect of a public body or a registered social landlord in Wales—

- (a) to be exercised on its behalf by the Auditor General for Wales, or
- (b) to be transferred to the Auditor General for Wales.

(2) In this section—

“public body” means—

- (a) a body exercising functions of a public nature, or
- (b) a body entirely or substantially funded from public money,

(and for this purpose “body” includes office);

“registered social landlord in Wales” means a body which is—

- (a) registered as a social landlord under Chapter 1 of Part 1 of the Housing Act 1996, and
- (b) mentioned in any of paragraphs (a) to (c) of section 56(2) of that Act;

“supervisory functions”, in respect of a public body or a registered social landlord in Wales, means functions of examining, inspecting, reviewing or studying the financial or other management of the public

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body or registered social landlord or the way in which it discharges any of its functions.

- (3) The Assembly may direct the Auditor General for Wales to prepare a report on his exercise, generally or in respect of a specific body or matter, of any function transferred to him by an order under subsection (1)(b).
- (4) The Auditor General for Wales must lay before the Assembly any report prepared by him in accordance with a direction under subsection (3).
- (5) An order under subsection (1) may contain any appropriate consequential, incidental, supplementary or transitional provisions or savings (including provisions in the form of amendments or repeals of enactments)."

**2 Additional functions of Auditor General**

F1 .....

**Textual Amendments**

**F1** S. 2 repealed by [Government of Wales Act 2006 \(c. 32\)](#), ss. 161(4)(d), 163, [Sch. 12](#) (with [Sch. 11 para. 22](#)), the repealing provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007)

*Accountability of certain public bodies in Wales*

**3 Studies for improving economy etc in services**

After section 145 of the Government of Wales Act 1998 (c. 38) insert—

**“145A Studies for improving economy etc in services**

- (1) The Auditor General for Wales may undertake or promote studies designed to enable him to make recommendations for improving economy, efficiency and effectiveness in the discharge of the functions of any relevant body or bodies.
- (2) The Auditor General for Wales may also undertake or promote other studies relating to the provision of services by any relevant body or bodies.
- (3) Subsections (1) and (2) do not entitle the Auditor General for Wales to question the merits of the policy objectives of any relevant body.
- (4) In determining how to exercise his functions under this section, the Auditor General for Wales shall take into account the views of the Audit Committee as to the studies which he should undertake or promote under this section.
- (5) For the purposes of this section each of the following is a “relevant body”—
  - (a) a person who prepares auditable accounts within the meaning given in section 95(7);
  - (b) any other person (other than a local government body in Wales) in relation to whom, by virtue of provision made by or under this or any other Act, the Auditor General for Wales carries out examinations

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- or studies relating to the economy, efficiency and effectiveness with which that person has used his resources in discharging his functions;
- (c) a person (other than a registered social landlord in Wales) in respect of whom the Auditor General for Wales has functions by virtue of provision made under section 146A.
- (6) Where the Auditor General for Wales undertakes or promotes a study under this section he may arrange for a report containing—
- (a) the results of the study, and
- (b) his recommendations (if any),
- to be laid before the Assembly.
- (7) In this section—
- “local government body in Wales” has the meaning given in section 12(1) of the Public Audit (Wales) Act 2004; and
- “registered social landlord in Wales” has the meaning given in section 146A(2).”

#### 4 Studies at request of educational bodies

After section 145A of the Government of Wales Act 1998 (c. 38) (inserted by section 3) insert—

##### “145B Studies at request of educational bodies

- (1) The Auditor General for Wales may undertake studies designed to enable him to make recommendations for improving economy, efficiency and effectiveness in the discharge of the functions of a body specified in the first column of the Table, if requested to do so by the body (or one of the bodies) specified in relation to it in the second column of the Table.

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<i>Subject of study</i>	<i>Requesting body</i>
The governing body of an institution in Wales within the higher education sector.	The governing body or the Higher Education Funding Council for Wales.
The governing body of an institution in Wales receiving financial support under Part 1 of the Education Act 1994.	The governing body or the appropriate funding agency.
The governing body of an institution in Wales within the further education sector.	The governing body or the National Council for Education and Training for Wales.

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- (2) Subsection (1) does not entitle the Auditor General for Wales to question the merits of the policy objectives of a body.
- (3) Where the Auditor General for Wales undertakes a study under subsection (1) he may, with the consent of the body that requested the study, arrange for a report containing—
- (a) the results of the study, and
- (b) his recommendations (if any),
- to be laid before the Assembly.

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- (4) The Auditor General for Wales may, at the request of the Higher Education Funding Council for Wales, give the council advice in connection with the discharge of the council's functions under section 124B(2)(b) of the Education Reform Act 1988 or paragraph 18(2)(b) of Schedule 7 to that Act.
- (5) The Auditor General for Wales may, at the request of a higher education corporation or further education corporation in Wales—
  - (a) advise them in connection with the appointment of persons to audit their accounts;
  - (b) arrange for their accounts for a financial year to be audited by one or more members of the staff of the Auditor General for Wales appointed by the corporation.
- (6) In subsection (5)—
  - (a) “higher education corporation” and “further education corporation” have the same meaning as in the Further and Higher Education Act 1992;
  - (b) references to the accounts of a higher education corporation include references to a statement of accounts prepared by the corporation under section 124B of the Education Reform Act 1988 or paragraph 18 of Schedule 7 to that Act.
- (7) This section must be construed as one with the Education Act 1996; and references in any enactment to the Education Acts include this section.”

## 5 Studies relating to registered social landlords

After section 145B of the Government of Wales Act 1998 (c. 38) (inserted by section 4) insert—

### “145C Studies relating to registered social landlords

- (1) The Assembly and the Auditor General for Wales may agree on one or more programmes of studies designed to enable the Auditor General for Wales to make recommendations for improving economy, efficiency and effectiveness in the discharge of the functions of registered social landlords in Wales.
- (2) If a programme is agreed, the Auditor General for Wales shall ensure that studies giving effect to the programme are undertaken by him or on his behalf.
- (3) It shall be a term of every such programme that the Assembly make good to the Auditor General for Wales the full costs incurred by him in undertaking the programme.
- (4) This section does not entitle the Auditor General for Wales to question the merits of the policy objectives of a registered social landlord in Wales.
- (5) Where a study is undertaken under this section by the Auditor General for Wales or on his behalf, he may arrange for a report containing—
  - (a) the results of the study, and
  - (b) his recommendations (if any),
 to be laid before the Assembly.

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- (6) A person commits an offence if without reasonable excuse he fails to comply with a requirement imposed under section 95(3)(a) or (b) in relation to a study under this section.
- (7) A person guilty of an offence under subsection (6) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (8) The Auditor General for Wales may disclose to the Assembly information obtained by him or a person acting on his behalf in the course of a study under this section.
- (9) “Registered social landlord in Wales” means a body which is—
  - (a) registered as a social landlord under Chapter 1 of Part 1 of the Housing Act 1996, and
  - (b) mentioned in any of paragraphs (a) to (c) of section 56(2) of that Act.”

### *Funding of Auditor General*

## **6 Expenses and accounts**

F2 .....

### **Textual Amendments**

**F2** Ss. 6-11 repealed by [Government of Wales Act 2006 \(c. 32\)](#), ss. 161(4)(d), 163, [Sch. 12](#) (with [Sch. 11 para. 22](#)), the repealing provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007)

## **7 Fees**

F3 .....

### **Textual Amendments**

**F3** Ss. 6-11 repealed by [Government of Wales Act 2006 \(c. 32\)](#), ss. 161(4)(d), 163, [Sch. 12](#) (with [Sch. 11 para. 22](#)), the repealing provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007)

### **Commencement Information**

**I1** [S. 7](#) wholly in force at 1.4.2005, see [s. 73](#) and [S.I. 2005/558](#), [art. 2](#), [Sch. 1](#) (subject to [Sch. 2](#))

### *Administrative matters*

## **8 Auditor General’s seal**

F4 .....

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**Textual Amendments**

**F4** Ss. 6-11 repealed by [Government of Wales Act 2006 \(c. 32\)](#), ss. 161(4)(d), 163, [Sch. 12](#) (with [Sch. 11 para. 22](#)), the repealing provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007)

**9 Staff etc of the Auditor General**

**F5** .....

**Textual Amendments**

**F5** Ss. 6-11 repealed by [Government of Wales Act 2006 \(c. 32\)](#), ss. 161(4)(d), 163, [Sch. 12](#) (with [Sch. 11 para. 22](#)), the repealing provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007)

**10 Accounting officer**

**F6** .....

**Textual Amendments**

**F6** Ss. 6-11 repealed by [Government of Wales Act 2006 \(c. 32\)](#), ss. 161(4)(d), 163, [Sch. 12](#) (with [Sch. 11 para. 22](#)), the repealing provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007)

**11 Access to information, etc by Auditor General**

**F7** .....

**Textual Amendments**

**F7** Ss. 6-11 repealed by [Government of Wales Act 2006 \(c. 32\)](#), ss. 161(4)(d), 163, [Sch. 12](#) (with [Sch. 11 para. 22](#)), the repealing provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007)

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