

# Public Audit (Wales) Act 2004

## **2004 CHAPTER 23**

#### PART 2

LOCAL GOVERNMENT BODIES IN WALES

### CHAPTER 1

ACCOUNTS AND AUDIT

Audit of accounts

## 15 Persons to assist auditors

- (1) The Auditor General for Wales may approve arrangements for one or more persons to assist an auditor appointed under section 13 by carrying out the functions of the auditor under this Part which are specified in the arrangements.
- (2) Arrangements may be approved under subsection (1) either generally or for a particular case or cases.
- (3) References in the following provisions of this Part to an auditor include, in relation to a function of an auditor, a person carrying out the function under arrangements approved under subsection (1).