



# Public Audit (Wales) Act 2013

2013 anaw 3

An Act of the National Assembly for Wales to make provision reforming audit arrangements in Wales; continuing the office of Auditor General for Wales and creating a new body to be known as the Wales Audit Office; providing for the Auditor General for Wales to audit local government bodies in Wales; and for connected purposes. [29 April 2013]

**Having been passed by the National Assembly for Wales and having received the assent of Her Majesty, it is enacted as follows:**

## *Introduction*

### **1 Overview**

The main provisions of this Act—

- (a) prescribe that the office of Auditor General for Wales is to continue upon the terms set out in Part 1, Chapter 1;
- (b) create a new corporate body called the Wales Audit Office (the “WAO”) and confer functions upon it (Part 2 and Schedules 1 and 2);
- (c) prescribe governance arrangements for the Auditor General for Wales and the WAO, including arrangements for oversight of the Auditor General by the WAO, and provisions regarding the relationship between the two (Part 2, Chapter 2 and Schedules 1 and 2);
- (d) prescribe how the functions of the Auditor General for Wales are to be exercised, and make provision for the Auditor General to audit the accounts of local government bodies in Wales (Part 1, Chapter 2).

#### **Commencement Information**

**II** S. 1 in force at 4.7.2013 by S.I. 2013/1466, art. 2(a)

---

*Changes to legislation: Public Audit (Wales) Act 2013 is up to date with all changes known to be in force on or before 07 February 2022. 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) View outstanding changes*

---

## PART 1

### AUDITOR GENERAL FOR WALES

#### CHAPTER 1

##### THE OFFICE OF AUDITOR GENERAL FOR WALES

### 2 Office of Auditor General for Wales

- (1) The office of Auditor General for Wales (the “Auditor General”) is to continue.
- (2) It is for Her Majesty to appoint a person to be Auditor General on the nomination of the National Assembly.
- (3) No nomination is to be made until the National Assembly is satisfied that reasonable consultation has been undertaken with such bodies as appear to the Assembly to represent the interests of local government bodies in Wales.
- (4) The person appointed holds office for up to 8 years.
- (5) The person may not be appointed again.
- (6) The validity of any act or omission of a person appointed as Auditor General is not affected by any defect in the person's nomination or appointment.

#### **Commencement Information**

**I2** S. 2 in force at 1.4.2014 by [S.I. 2013/1466](#), [art. 3\(1\)](#)

### 3 Resignation or removal

- (1) A person appointed as Auditor General holds office until the end of the period for which the person was appointed (subject to subsections (2) and (3)).
- (2) Her Majesty may relieve a person from office as Auditor General before the end of the period for which the person was appointed—
  - (a) at the person's request, or
  - (b) on Her Majesty being satisfied that the person is incapable for medical reasons of performing the duties of the office and of requesting to be relieved of it.
- (3) Her Majesty may remove a person from office as Auditor General before the end of the period for which the person was appointed on the making of a recommendation, on the ground of the person's misbehaviour, that Her Majesty should do so.
- (4) A recommendation for the removal of a person from office as Auditor General may not be made unless—
  - (a) the National Assembly has resolved that the recommendation should be made, and
  - (b) the resolution of the Assembly is passed on a vote in which the number of Assembly members voting in favour is not less than two-thirds of the total number of Assembly seats.

---

*Changes to legislation: Public Audit (Wales) Act 2013 is up to date with all changes known to be in force on or before 07 February 2022. 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) View outstanding changes*

---

---

**Commencement Information**

**I3** S. 3 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

#### **4 Disqualification**

- (1) A person cannot be appointed as Auditor General if the person is disqualified on any of the grounds specified in subsection (3).
- (2) A person ceases to be Auditor General if the person is disqualified on any of the grounds specified in subsection (3).
- (3) A person is disqualified from being Auditor General if the person is—
  - (a) a Member of the National Assembly;
  - (b) the holder of any other office or position to which a person may be appointed, or recommended or nominated for appointment, by or on behalf of—
    - (i) the Crown,
    - (ii) the National Assembly, or
    - (iii) the National Assembly Commission;
  - (c) a Member of the House of Commons or House of Lords;
  - (d) a Member of the Scottish Parliament;
  - (e) a Member of the Northern Ireland Assembly;
  - (f) an employee of the Wales Audit Office.

---

**Commencement Information**

**I4** S. 4 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

#### **5 Employment etc of former Auditor General**

- (1) This section applies to a person who was appointed as Auditor General under this Part but who no longer holds that office.
- (2) Before—
  - (a) taking up an office or position of a description specified by the National Assembly, or
  - (b) entering into an agreement or other arrangement of a description so specified, the person must consult any person specified by the National Assembly.
- (3) The National Assembly must publish a list of—
  - (a) the offices and positions specified for the purposes of subsection (2)(a);
  - (b) the agreements and other arrangements specified for the purposes of subsection (2)(b).
- (4) Subsections (5) and (6) apply for a period of 2 years starting with the day on which the person ceases to be Auditor General.
- (5) The person must not—
  - (a) hold an office or position to which a person may be appointed, or recommended or nominated for appointment, by or on behalf of—

---

*Changes to legislation: Public Audit (Wales) Act 2013 is up to date with all changes known to be in force on or before 07 February 2022. 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) View outstanding changes*

---

- (i) the Crown,
  - (ii) the National Assembly, or
  - (iii) the National Assembly Commission; or
  - (b) be a member, director, officer or employee of a person listed in subsection (7).
- (6) The person must not, in any capacity, provide services to—
- (a) the Crown or any body or other person acting on behalf of the Crown,
  - (b) the National Assembly or any body or other person acting on behalf of the Assembly,
  - (c) the National Assembly Commission or any body or other person acting on behalf of the Commission, or
  - (d) a person listed in subsection (7).
- (7) The persons are—
- (a) a person whose accounts, or statements of accounts, fall to be examined by the Auditor General in accordance with provision made by or by virtue of an enactment;
  - (b) a person to whom a value for money study or examination carried out by the Auditor General in accordance with provision made by or by virtue of an enactment relates;
  - (c) a person to whom a study carried out by the Auditor General in accordance with section 145A(2) of the Government of Wales Act 1998 (studies relating to the provision of services by any relevant body or bodies) relates;
  - (d) a registered social landlord to whom the Auditor General provides advice or assistance under section 145D of the Government of Wales Act 1998;
  - (e) a person in respect of whom the Auditor General has functions, or in respect of whom the Auditor General exercises functions on behalf of the Welsh Ministers, by virtue of section 146A of the Government of Wales Act 1998 (transfer of functions of Welsh Ministers);
  - (f) a person to whose financial affairs and transactions accounts prepared by the Welsh Ministers under section 131 of the Government of Wales Act 2006 are to relate by virtue of subsection (3) of that section;
  - (g) a person to whose financial affairs and transactions accounts prepared by the National Assembly Commission under section 137 of the Government of Wales Act 2006 are to relate by virtue of subsection (2) of that section.
- (8) But subsections (5) and (6) do not prevent a person from holding any of the following offices—
- (a) Comptroller and Auditor General;
  - (b) Auditor General for Scotland;
  - (c) Comptroller and Auditor General for Northern Ireland.
- (9) In this section, “a value for money study or examination” means a study or examination into the economy, efficiency and effectiveness with which a person has discharged that person's functions, or has used resources in discharging those functions.

---

**Commencement Information**

**I5** S. 5 in force at 1.4.2014 by [S.I. 2013/1466](#), [art. 3\(1\)](#)

---

*Changes to legislation:* Public Audit (Wales) Act 2013 is up to date with all changes known to be in force on or before 07 February 2022. 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) View outstanding changes

---

## 6 Status etc

- (1) The person for the time being holding the office of Auditor General continues, by the name of that office, to be a corporation sole.
- (2) The Auditor General is not to be regarded as holding office under Her Majesty or as exercising any functions on behalf of the Crown.
- (3) But the Auditor General is to be taken to be a Crown servant for the purposes of the Official Secrets Act 1989.

---

### Commencement Information

**I6** S. 6 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

## 7 Remuneration

- (1) Before a person is appointed as Auditor General, remuneration arrangements are to be made in respect of that person by the National Assembly.
- (2) But before those arrangements can be made, the First Minister must be consulted.
- (3) The remuneration arrangements—
  - (a) may make provision for a salary, allowances, gratuities, arrangements for a pension and other benefits, and
  - (b) may include a formula or other mechanism for adjusting one or more of those elements from time to time.
- (4) But no element is to be performance-based.
- (5) The National Assembly Commission must make payments to the Minister for the Civil Service, at such times as the Minister may determine, of such amounts as may be so determined, in respect of—
  - (a) the provision of pensions, allowances, gratuities or other benefits by virtue of section 1 of the Superannuation Act 1972 to or in respect of any person who holds or has ceased to hold office as Auditor General, and
  - (b) the expenses incurred in administering those pensions, allowances, gratuities or other benefits.
- (6) Amounts payable by virtue of this section are to be charged on, and paid out of, the Welsh Consolidated Fund.

---

### Commencement Information

**I7** S. 7 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)