

*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 1: Auditor General for Wales

Section 10 – Code of audit practice

18. The AGW must issue a code of practice which embodies the best professional practice to be adopted in the carrying out of his or her functions relating to the:
 - examining of any accounts (including of local government bodies in Wales) or statement of accounts in accordance with any enactment;
 - carrying out, undertaking or promoting value for money studies or examinations; and
 - as provided for in various provisions of the Government of Wales Act 1998, the Public Audit (Wales) Act 2004 and Schedule 8 to the Government of Wales Act 2006.
19. In preparing the Code the AGW must consult those persons he or she thinks appropriate. When the Code is made and published, the AGW must comply with it.