



Public Audit (Wales) Act 2004

2004 CHAPTER 23

PART 2

LOCAL GOVERNMENT BODIES IN WALES

CHAPTER 1

ACCOUNTS AND AUDIT

Auditors' reports and recommendations

25 Procedure for consideration of reports and recommendations

- (1) This section applies if a body is required under section 24(2)(b) to take a report into consideration in accordance with this section.
- (2) This section also applies if [^{F1}the Auditor General for Wales, in auditing] any accounts of a local government body in Wales—
 - (a) sends to the body a written recommendation, and
 - (b) states in the document containing the recommendation that in his opinion the recommendation should be considered in accordance with this section.
- (3) But subsection (2) does not apply if the body is—
 - (a) a port health authority;
 - (b) a conservation board;
 - (c) an internal drainage board;
 - (d) a local probation board;
 - [^{F2}(e) a probation trust.]
- (4) If this section applies, the body must consider the report or recommendation at a meeting held by it before the end of the period of one month starting with the day on which [^{F3}the Auditor General for Wales] sends the report or recommendation to it.

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 25. (See end of Document for details)

- (5) At the meeting the body must decide—
- (a) if a report under section 22 is considered at the meeting, whether the report requires it to take any action;
 - (b) if a recommendation within subsection (2) is considered at the meeting, whether the recommendation is to be accepted;
 - (c) what action (if any) to take in response to the report or recommendation.
- (6) [^{F4}The Auditor General for Wales] may extend the period of one month mentioned in subsection (4) in relation to a report or recommendation if he is satisfied that it is reasonable to allow the body more time to comply with its duties under subsections (4) and (5) in relation to the report or recommendation.
- (7) A period may be extended under subsection (6) more than once.
- (8) Nothing in section 101 of the Local Government Act 1972 (c. 70) (delegation of functions) applies to a duty imposed on a body by this section.
- [^{F5}(8A) Where a duty imposed on a body by this section is imposed on a corporate joint committee, the duty may not be discharged on behalf of the corporate joint committee by—
- (a) a sub-committee of the corporate joint committee, or
 - (b) any other person.]
- (9) This section does not affect any duties (so far as they relate to the subject-matter of a report or recommendation) imposed by or under—
- (a) this Act;
 - (b) sections 114 to 116 of the Local Government Finance Act 1988 (c. 41) (reports by chief finance officers);
 - (c) section 5 of the Local Government and Housing Act 1989 (c. 42) (functions of monitoring officers);
 - (d) any other enactment.

Textual Amendments

- F1** Words in s. 25(2) substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 30\(2\)](#) (with [Sch. 3 paras. 2, 3](#)); S.I. 2013/1466, art. 3(1)
- F2** S. 25(3)(e) inserted (1.3.2008) by [Offender Management Act 2007 \(c. 21\)](#), ss. 5(6), 41(1), [Sch. 1 para. 13\(5\)\(c\)](#); S.I. 2008/504, [art. 2\(a\)](#)
- F3** Words in s. 25(4) substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 30\(3\)](#) (with [Sch. 3 paras. 2, 3](#)); S.I. 2013/1466, art. 3(1)
- F4** Words in s. 25(6) substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 30\(4\)](#) (with [Sch. 3 paras. 2, 3](#)); S.I. 2013/1466, art. 3(1)
- F5** S. 25(8A) inserted (1.4.2021) by [The Public Audit \(Wales\) Act 2004 \(Amendment\) \(Local Government Bodies in Wales\) Order 2021 \(S.I. 2021/349\)](#), arts. 1(2), [2\(3\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 25.