



Public Audit (Wales) Act 2004

CHAPTER 23

PUBLIC AUDIT (WALES) ACT 2004

PART 1

AUDITOR GENERAL FOR WALES

New functions of the Auditor General for Wales

- 1 Transfer of functions of Assembly
- 2 Additional functions of Auditor General

Accountability of certain public bodies in Wales

- 3 Studies for improving economy etc in services
- 4 Studies at request of educational bodies
- 5 Studies relating to registered social landlords

Funding of Auditor General

- 6 Expenses and accounts
- 7 Fees

Administrative matters

- 8 Auditor General's seal
- 9 Staff etc of the Auditor General
- 10 Accounting officer
- 11 Access to information, etc by Auditor General

Status: Point in time view as at 15/07/2022.

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

PART 2

LOCAL GOVERNMENT BODIES IN WALES

CHAPTER 1

ACCOUNTS AND AUDIT

Local government bodies in Wales

12 Local government bodies in Wales

Audit of accounts

13 Audit of accounts of local government bodies in Wales

14 Appointment of auditors

15 Persons to assist auditors

16 Code of audit practice

17 General duties on audit of accounts

18 Auditors' rights to documents and information

19 Auditors' rights to documents and information: offences

20 Fees in respect of functions exercised by the Auditor General for Wales

21 Fees prescribed by Assembly

Auditors' reports and recommendations

22 Immediate and other reports in public interest

23 General report

24 Consideration of reports in public interest

25 Procedure for consideration of reports and recommendations

26 Publicity for meetings under section 25

27 Additional publicity for immediate reports

28 Additional publicity for non-immediate reports

Public inspection etc and action by the Auditor General for Wales

29 Inspection of statements of accounts and Auditor General for Wales' reports

30 Inspection of documents and questions at audit

31 Right to make objections at audit

32 Declaration that item of account is unlawful

Prevention of unlawful expenditure etc

33 Advisory notices

34 Effect of an advisory notice

35 Advisory notices: legal actions

36 Power of auditor to make a claim for judicial review

Miscellaneous

37 Extraordinary audit

38 Audit of accounts of officers

39 Accounts and audit regulations

40 Documents relating to police and crime commissioners and chief constables

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CHAPTER 2

STUDIES AND PERFORMANCE STANDARDS

Studies

- 41 Studies for improving economy etc in services
- 42 Studies on impact of statutory provisions etc
- 43 Co-operation with Audit Commission
- 44 Studies at request of local government bodies in Wales
- 45 Benefit administration studies for Secretary of State

Performance standards

- 46 Performance standards: relevant bodies
- 47 Publication of information as to standards of performance
- 48 Permitted methods of publishing information under section 47
- 49 Directions under section 47

CHAPTER 3

BEST VALUE

- 50 Best value audit and inspections

CHAPTER 4

GENERAL

- 51 Social security references and reports to Secretary of State
- 52 Rights of Auditor General for Wales to documents and information
- 53 Rights of Auditor General for Wales to documents and information: offences
- 54 Restriction on disclosure of information
- 54ZA Consent under section 54(2ZC)
- 54A Disclosure of information by or on behalf of public authorities
- 55 Supply of benefit information to Auditor General for Wales
- 56 Publication of information by Auditor General for Wales
- 57 Provision of information to Audit Commission
- 58 Orders and regulations
- 59 Interpretation of Part 2

PART 3

WELSH NHS BODIES

- 60 Meaning of “Welsh NHS body”
- 61 Audit of Welsh NHS bodies
- 62 Co-operation with Welsh Ministers, Audit Commission or Care Quality Commission
- 63 Audit of accounts of officers of Welsh NHS bodies
- 64 Provision of information by CHAI

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PART 3A

DATA MATCHING

- 64A Power to conduct data matching exercises
- 64B Mandatory provision of data
- 64C Voluntary provision of data
- 64D Disclosure of results of data matching etc
- 64E Publication
- 64F Fees for data matching
- 64G Code of data matching practice
- 64H Powers of Secretary of State

PART 4

MISCELLANEOUS AND GENERAL

Miscellaneous

- 65 Public bodies subject to audit etc
- 66 Minor and consequential amendments
- 67 Functions transferred to Assembly
- 67A Assistance by Auditor General to inspectorates
- 67B Protection from defamation claims

Transitional provision

- 68 Transfer of property etc to Wales Audit Office
- 69 Local government bodies in Wales
- 70 Welsh NHS bodies

General

- 71 Interpretation
- 72 Repeals
- 73 Commencement
- 74 Extent
- 75 Short title

SCHEDULES

SCHEDULE 1 — Best value audit and inspections

- 1 The Local Government Act 1999 (c. 27) is amended as...
- 2 In section 1 (best value authorities) after subsection (5) insert—...
- 3 After section 2 insert— Power to extend or disapply: best...
- 4 (1) Section 4 (performance indicators and standards) is amended as...
- 5 (1) Section 7 (audit) is amended as follows.
- 6 Omit section 8(1) (auditor to have regard to code of...
- 7 After section 8 insert— Code of practice and fees: Auditor...
- 8 In section 10 (inspections by Audit Commission) after subsection (4)...
- 9 After section 10 insert— Inspections: Auditor General for Wales (1) The Auditor General for Wales may carry out an...
- 10 In section 11 (inspectors' powers and duties) for subsection (7)...
- 11 In section 12 (fees in respect of inspections under section...

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- 12 After section 12 insert— Fees: inspections under section 10A (1) The Auditor General for Wales shall prescribe a scale...
- 13 After section 13 insert— Reports of inspections under section 10A...
- 14 (1) Section 23 (regulations about accounts) is amended as follows....
- 15 In section 25 (coordination of inspections etc.), in subsection (2)...
- 16 In section 26 (guidance issued by Secretary of State), after...
- 17 In section 33(3) (grants by National Assembly for Wales) after...

SCHEDULE 2 — Minor and consequential amendments

Local Government Act 1972 (c. 70)

- 1 (1) Section 137 of the Local Government Act 1972 (local...

National Health Service Act 1977 (c. 49)

- 2 In section 98 of the National Health Service Act 1977...

Local Government, Planning and Land Act 1980 (c. 65)

- 3 In section 2(7) of the Local Government, Planning and Land...

Further Education Act 1985 (c. 47)

- 4 In section 3(4) of the Further Education Act 1985 (accounting...

Housing Associations Act 1985 (c. 69)

- 5 (1) Section 75 of the Housing Associations Act 1985 (general...

Local Government Act 1986 (c. 10)

- 6 In section 5 of the Local Government Act 1986 (separate...

Airports Act 1986 (c. 31)

- 7 (1) The Airports Act 1986 is amended as follows.

Local Government Finance Act 1988 (c. 41)

- 8 In Schedule 8 to the Local Government Finance Act 1988...

Education Reform Act 1988 (c. 40)

- 9 (1) Section 124B of the Education Reform Act 1988 (accounts...

Local Government and Housing Act 1989 (c. 42)

- 10 The Local Government and Housing Act 1989 is amended as...
- 11 In section 65(2) (certification of information supplied to Secretary of...
- 12 (1) Section 70 (requirements for companies under control or subject...

Town and Country Planning Act 1990 (c. 8)

- 13 In section 2 of the Town and Country Planning Act...

National Health Service and Community Care Act 1990 (c. 19)

- 14 In Schedule 2 to the National Health Service and Community...

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Social Security Administration Act 1992 (c. 5)

- 15 (1) Section 139D of the Social Security Administration Act 1992...

Health Service Commissioners Act 1993 (c. 46)

- 16 In Schedule 1A to the Health Service Commissioners Act 1993,...

Education Act 1997 (c. 44)

- 17 The Education Act 1997 is amended as follows.
18 In section 41 (inspections involving collaboration of Audit
Commission), in...
19 After that section insert— Inspections involving collaboration of
Auditor General...

Local Government (Contracts) Act 1997 (c. 65)

- 20 In section 8(1) of the Local Government (Contracts) Act 1997...

Audit Commission Act 1998 (c. 18)

- 21 The Audit Commission Act 1998 is amended as follows.
22 In section 29 (agreed audit of accounts), in subsection (1)(b)...
23 (1) Section 33 (studies for improving economy etc in services)...
24 (1) Section 34 (reports on impact of statutory provisions etc...
25 (1) Section 36 (studies at request of educational bodies) is...
26 In section 38 (benefit administration studies for Secretary of State)...
27 (1) Section 40 (studies relating to registered social landlords) is...
28 (1) Section 41 (provisions supplementary to section 40) is amended...
29 (1) Section 41A (inspections of registered social landlords) is
amended...
30 (1) Section 41B (fees for inspections under section 41A) is...
31 In section 43 (sections 40 to 42: interpretation)—
32 In section 47 (application of performance standards provisions to
parish...
33 In section 49(1) (restriction on disclosure of information) after
paragraph...
34 After section 51 insert— Co-operation with the Auditor General for...
35 In section 52(1) (orders and regulations) omit “or the National...
36 In section 53(1) (interpretation) at the appropriate places insert— “...
37 In paragraph 8A of Schedule 1 (grants in respect of...
38 (1) Schedule 2 (accounts subject to audit) is amended as...

School Standards and Framework Act 1998 (c. 31)

- 39 The School Standards and Framework Act 1998 is amended as...
40 In section 53 (certification of statements by Audit Commission), in...
41 After that section insert— Certification of statements by Auditor
General...

Government of Wales Act 1998 (c. 38)

- 42 The Government of Wales Act 1998 is amended as follows...
43 After section 41 insert— Co-operation with the Auditor General for...
44 Omit section 100(6) (co-operation of Auditor General for Wales and...

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- 45 In section 101 (examinations into finances of Assembly by Comptroller...
- 46 In section 144 (accounts, audit and reports), in subsection (2)...
- 47 (1) Section 145 (examination into use of resources) is amended...
- 48 In Schedule 6, omit paragraph 8(5) (co-operation of Auditor General...
- 49 In Schedule 7, omit paragraph 8(5) (co-operation of Auditor General...
- 50 In Schedule 9, omit paragraph 12(5) (co-operation of Auditor General...
- 51 In Schedule 17, in Part 2 (bodies partially subject to...

Local Government Act 2000 (c. 22)

- 52 The Local Government Act 2000 is amended as follows.
- 53 (1) Section 49 (principles governing conduct of members of relevant...
- 54 In section 63 (restrictions on disclosure of information), in subsection...
- 55 (1) Section 82 (code of conduct for local government employees)...

Health (Wales) Act 2003 (c. 4)

- 56 In Schedule 2 to the Health (Wales) Act 2003, omit...

Health and Social Care (Community Health and Standards) Act 2003 (c. 43)

- 57 The Health and Social Care (Community Health and Standards) Act...
- 58 In section 60 (provision of material to Comptroller and Auditor...
- 59 After section 69 insert— Provision of information by Auditor General...
- 60 In section 70 (reviews and investigations by the Assembly relating...
- 61 After section 145 insert— Duties in connection with the Auditor...

SCHEDULE 3 — Transfer schemes

Preparation of transfer schemes

- 1 (1) The Secretary of State may, with the consent of...
- 2 Before making an order under paragraph 1, the Secretary of...

Transfer of employees

- 3 (1) This paragraph has effect in any case where the...
- 4 (1) This paragraph has effect in any case where—

Continuity

- 5 (1) Anything done by or in relation to the transferor...

SCHEDULE 4 — Repeals

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