



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

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 of auditors
- 18 Auditors' rights to documents and information
- 19 Auditors' rights to documents and information: offences
- 20 Fees for audit
- 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 auditor

- 29 Inspection of statements of accounts and auditors' 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 authorities

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
- 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 Assembly, Audit Commission or CHAI
- 63 Audit of accounts of officers of Welsh NHS bodies
- 64 Provision of information by CHAI

PART 4

MISCELLANEOUS AND GENERAL

Miscellaneous

- 65 Public bodies subject to audit etc
- 66 Minor and consequential amendments
- 67 Functions transferred to Assembly

Transitional provision

- 68 Transfer of property etc to Auditor General
- 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...
- 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

- 1 Local Government Act 1972 (c. 70)
- 2 National Health Service Act 1977 (c. 49)
- 3 Local Government, Planning and Land Act 1980 (c. 65)
- 4 Further Education Act 1985 (c. 47)
- 5 Housing Associations Act 1985 (c. 69)
- 6 Local Government Act 1986 (c. 10)
- 7 Airports Act 1986 (c. 31)
- 8 Local Government Finance Act 1988 (c. 41)
- 9 Education Reform Act 1988 (c. 40)

- 10 Local Government and Housing Act 1989 (c. 42)
- 11 In section 65(2) (certification of information supplied to Secretary of...
- 12 (1) Section 70 (requirements for companies under control or subject...
- 13 Town and Country Planning Act 1990 (c. 8)
- 14 National Health Service and Community Care Act 1990 (c. 19)
- 15 Social Security Administration Act 1992 (c. 5)
- 16 Health Service Commissioners Act 1993 (c. 46)
- 17 Education Act 1997 (c. 44)
- 18 In section 41 (inspections involving collaboration of Audit
Commission), in...
- 19 After that section insert— Inspections involving collaboration of
Auditor General...
- 20 Local Government (Contracts) Act 1997 (c. 65)
- 21 Audit Commission Act 1998 (c. 18)
- 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—
“local...
- 37 In paragraph 8A of Schedule 1 (grants in respect of...
- 38 (1) Schedule 2 (accounts subject to audit) is amended as...
- 39 School Standards and Framework Act 1998 (c. 31)
- 40 In section 53 (certification of statements by Audit Commission), in...
- 41 After that section insert— Certification of statements by Auditor
General...
- 42 Government of Wales Act 1998 (c. 38)
- 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...
- 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...
- 52 Local Government Act 2000 (c. 22)
- 53 (1) Section 49 (principles governing conduct of members of relevant...
- 54 In section 63 (restrictions on disclosure of information), in subsection...

Status: This is the original version (as it was originally enacted).

- 55 (1) Section 82 (code of conduct for local government employees)...
- 56 Health (Wales) Act 2003 (c. 4)
- 57 Health and Social Care (Community Health and Standards) Act 2003
(c. 43)
- 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

- 1 Preparation of transfer schemes
- 2 Before making an order under paragraph 1, the Secretary of...
- 3 Transfer of employees
- 4 (1) This paragraph has effect in any case where—
- 5 Continuity

SCHEDULE 4 — Repeals