

# **PUBLIC AUDIT (WALES) ACT 2004**

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## **EXPLANATORY NOTES**

### **TERRITORIAL EXTENT AND DEVOLUTION**

#### **Part 4: Miscellaneous and General**

##### **Transitional provision**

##### ***Section 69: Local government bodies in Wales***

138. This section makes provision for appointments of auditors made by the Audit Commission for local government bodies in Wales to continue for the whole of their term, despite the coming into force of those provisions of the Act which, in effect, transfer the responsibility for appointing the auditors from the Audit Commission to the Auditor General. From the time that the relevant provisions of the Act come into force, however, an auditor appointed by the Audit Commission to audit the accounts of a local government body in Wales will be regarded as having been appointed by the Auditor General, and his duties will be his duties under Part 2 of the Act, not the duties he previously had under the ACA (subsection (2) of section 69).
139. Subsections (3) and (4) make similar provision in relation to persons assisting local government auditors under arrangements approved by the Audit Commission before the relevant provisions of the Act come into force.
140. Subsections (5) and (6) make transitional provision in relation to economy, efficiency and effectiveness studies or other studies which, at the time the relevant provisions of the Act come into force, are in the course of being carried out by the Audit Commission, and which touch on a local government body in Wales. The Audit Commission is to be able to complete the study under the provisions of the ACA.

##### ***Section 70: Welsh NHS bodies***

141. This section makes provision equivalent to section 69, but in respect of Welsh NHS bodies. The only exception to this is that section 70 does not deal with persons assisting the auditors of Welsh NHS bodies. It is envisaged that the Auditor General will make new arrangements for any such persons, using his ancillary powers, as soon as the relevant provisions of the Act come into force.