

# Public Audit (Wales) Act 2004

# **2004 CHAPTER 23**

#### PART 2

LOCAL GOVERNMENT BODIES IN WALES

### **CHAPTER 1**

ACCOUNTS AND AUDIT

Audit of accounts

# [F113 Audit of accounts of local government bodies in Wales

- (1) A local government body in Wales—
  - (a) must make up its accounts each year to 31 March or such other date as the Welsh Ministers may generally or in any special case direct;
  - (b) must ensure that its accounts are audited in accordance with this Chapter.
- (2) The Auditor General for Wales must audit the accounts of local government bodies in Wales.]

### **Textual Amendments**

F1 S. 13 substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), ss. 11(1), 35(2) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1) (with art. 4(1))

### **Status:**

Point in time view as at 01/04/2014.

# **Changes to legislation:**

There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 13.