



# Public Audit (Wales) Act 2004

## 2004 CHAPTER 23

### PART 2

#### LOCAL GOVERNMENT BODIES IN WALES

### CHAPTER 1

#### ACCOUNTS AND AUDIT

##### *Audit of accounts*

## **20 Fees for audit**

- (1) The Auditor General for Wales must prescribe a scale or scales of fees payable for one or more financial years in respect of the audit of accounts of local government bodies in Wales under this Chapter.
- (2) Before prescribing a scale of fees under subsection (1) the Auditor General for Wales must consult—
  - (a) any associations of local authorities in Wales which appear to the Auditor General for Wales to be concerned, and
  - (b) any bodies of accountants which appear to the Auditor General for Wales to be appropriate.
- (3) In prescribing a scale of fees under subsection (1) for a financial year the Auditor General for Wales may take account of the expenses he expects to incur in the financial year in undertaking or promoting studies under sections 41 and 42.
- (4) A local government body in Wales must, subject to subsection (5), pay to the Auditor General for Wales the fee payable in respect of the audit in accordance with the appropriate scale.
- (5) If it appears to the Auditor General for Wales that the work involved in a particular audit differed substantially from that envisaged by him when prescribing the

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*Status: Point in time view as at 31/01/2005. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 20. (See end of Document for details)*

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appropriate scale, the Auditor General for Wales may charge a fee which differs from that referred to in subsection (4).

- (6) The fee payable in respect of an audit under this Chapter is the same whether or not the auditor is a member of the staff of the Auditor General for Wales.

**Modifications etc. (not altering text)**

- C1** S. 20(4)-(6) applied (31.1.2005) by Local Government Act 1999 (c. 27), s. 8A(4) (as inserted by Public Audit (Wales) Act 2004 (c. 23), ss. 50, 73, **Sch. 1 para. 7**; S.I. 2005/71, **art. 2**, Sch.)

**Commencement Information**

- I1** S. 20 partly in force; s. 20 not in force at Royal Assent see s. 73; s. 20(1)-(3) in force for certain purposes at 31.1.2005 by S.I. 2005/71, **art. 2**, Sch.; s. 20(4)-(6) in force at 1.4.2005 by S.I. 2005/558, **art. 2**, Sch. 1

**Status:**

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**Changes to legislation:**

There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 20.