

*These notes refer to the Public Audit (Wales) Act 2004
(c.23) which received Royal Assent on 16 September 2004*

PUBLIC AUDIT (WALES) ACT 2004

EXPLANATORY NOTES

TERRITORIAL EXTENT AND DEVOLUTION

Part 2, Chapter 1: Accounts and Audit

Prevention of unlawful expenditure etc

Sections 33 to 35: Advisory notices

80. These sections empower the auditor to issue an advisory notice if he has reason to believe that a local government body in Wales is about to take, or has taken, a decision or course of action that is or would be unlawful, or is about to enter an item of account, which entry would be unlawful. They prescribe arrangements for the issue of an advisory notice and the circumstances in which it may be withdrawn. While an advisory notice is in force, the body cannot lawfully take the decision or course of action, or enter the item, until it has considered the consequences of its actions in the light of the auditor's views, given the auditor the statutory notice of its intention to proceed, and the notice period has expired. However, the existence of an advisory notice does not affect anyone's right to claim damages as a result of a failure by the body in receipt of the notice to complete a contract concerning an interest in land where that contract was entered into before the notice was served. Nor does any legal action lie against an auditor in respect of alleged loss or damage resulting from the issue in good faith of an advisory notice.