

*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 3: Welsh Nhs Bodies

Section 61: Audit of Welsh NHS bodies

128. The section makes the Auditor General responsible for the financial audit of the accounts of Welsh NHS bodies (as defined in section 60), in place of the Audit Commission, which currently audits these accounts. It requires the accounts to be submitted to the Auditor General no later than 5 months following the end of the financial year to which they relate. The Auditor General is required to examine and certify the accounts submitted to him; and to lay a copy of them together with his report on them before the Assembly within 4 months of them being submitted to him.
129. In examining the accounts the Auditor General must satisfy himself, amongst other things, that the body has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.