

Changes to legislation: Offender Management Act 2007, Paragraph 13 is up to date with all changes known to be in force on or before 30 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1 **E+W**

PROBATION TRUSTS: FURTHER PROVISIONS

Accounts and records

- 13 (1) A probation trust must—
- (a) keep proper accounts and proper records in relation to the accounts;
 - (b) prepare in respect of each financial year a statement of accounts.
- [^{F1}(2) The Comptroller and Auditor General may examine any accounts of a probation trust, any records relating to the accounts and any auditor’s report on them.]
- (3) The Auditor General for Wales may examine any accounts of a Welsh probation trust, any records relating to the accounts and any auditor's report on them.
- ^{F2}(4)
- (5) In the Public Audit (Wales) Act 2004 (c. 23)—
- (a) in section 12(1) (local government bodies in Wales), after paragraph (i) there is inserted—
 - “(j) a Welsh probation trust (as defined by paragraph 13(6) of Schedule 1 to the Offender Management Act 2007).”;
 - (b) in section 24(2) (consideration of reports in public interest), after paragraph (d) there is inserted—
 - “(e) a probation trust.”; and
 - (c) in section 25(3) (procedure for consideration of reports etc), after paragraph (d) there is inserted—
 - “(e) a probation trust.”
- (6) In this paragraph—
- “financial year”, in relation to a probation trust, means a period of 12 months ending with 31st March (except that its first financial year is the period beginning with the date on which it is established and ending with the next following 31st March); and
 - “Welsh probation trust” means a probation trust which is for the time being designated as such by the order establishing it under section 5(1).

Textual Amendments

- F1** Sch. 1 para. 13(2) substituted for Sch. 1 paras. 13(2)-(2B) (21.12.2017) by [The Government Resources and Accounts Act 2000 \(Audit of Public Bodies\) Order 2017 \(S.I. 2017/1313\)](#), art. 1, **Sch. 1 para. 4**
- F2** Sch. 1 para. 13(4) omitted (with effect in accordance with art. 4(5) of the amending S.I.) by virtue of [The Government Resources and Accounts Act 2000 \(Audit of Public Bodies\) Order 2012 \(S.I. 2012/854\)](#), arts. 1, **4(3)**

Changes to legislation: Offender Management Act 2007, Paragraph 13 is up to date with all changes known to be in force on or before 30 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Commencement Information

II Sch. 1 para. 13 in force at 1.3.2008 by [S.I. 2008/504](#), **art. 2(a)**

Changes to legislation:

Offender Management Act 2007, Paragraph 13 is up to date with all changes known to be in force on or before 30 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 14(2)(da) inserted by [2015 c. 2 Sch. 3 para. 15](#)