

## SCHEDULES

### SCHEDULE 1

#### 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.
- (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.
- (4) In the Audit Commission Act 1998 (c. 18)—
- (a) in section 11(2) (consideration of reports etc), after paragraph (f) there is inserted—
    - “(fa) probation trusts;”;
  - (b) in paragraph 1 of Schedule 2 (bodies subject to audit), after paragraph (p) there is inserted—
    - “(q) a probation trust (other than a Welsh probation trust as defined in paragraph 13(6) of Schedule 1 to the Offender Management Act 2007).”
- (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).