



# Public Audit (Wales) Act 2004

## 2004 CHAPTER 23

### PART 2

#### LOCAL GOVERNMENT BODIES IN WALES

### CHAPTER 1

#### ACCOUNTS AND AUDIT

#### *Auditors' reports and recommendations*

#### **22 Immediate and other reports in public interest**

- (1) In auditing accounts of a body under this Chapter, an auditor must consider whether, in the public interest, he should make a report on any matter which comes to his notice in the course of the audit, in order for it to be—
  - (a) considered by the body, or
  - (b) brought to the attention of the public.
- (2) If the auditor considers that, in the public interest, he should make a report such as is mentioned in subsection (1), he must consider whether the public interest requires the matter to be made the subject of an immediate report.
- (3) If the auditor considers that the public interest requires the matter to be made the subject of an immediate report, he must make the report immediately.
- (4) If the auditor considers that the public interest does not require the matter to be made the subject of an immediate report, he must make the report at the conclusion of the audit.
- (5) In a case within subsection (3), the auditor must send the report to the body, and a copy of the report to the Auditor General for Wales, immediately after making it.

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*Status: This is the original version (as it was originally enacted).*

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- (6) In a case within subsection (4), the auditor must send the report to the body, and a copy of the report to the Auditor General for Wales, before the end of the period of 14 days starting with the day on which he concludes the audit.