



Public Audit (Wales) Act 2004

2004 CHAPTER 23

PART 2

LOCAL GOVERNMENT BODIES IN WALES

CHAPTER 1

ACCOUNTS AND AUDIT

Audit of accounts

^{F1}13 **Audit of accounts of local government bodies in Wales**

- (1) A local government body in Wales—
 - (a) must make up its accounts each year to 31 March or such other date as the Welsh Ministers may generally or in any special case direct;
 - (b) must ensure that its accounts are audited in accordance with this Chapter.
- (2) The Auditor General for Wales must audit the accounts of local government bodies in Wales.]

Textual Amendments

- F1** S. 13 substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), **ss. 11(1), 35(2)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1) (with art. 4(1))

^{F2}14 **Appointment of auditors**

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Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Cross Heading: Audit of accounts. (See end of Document for details)

Textual Amendments

F2 Ss. 14, 15 omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 21** (with **Sch. 3 paras. 2, 3**); S.I. 2013/1466, art. 3(1)

Modifications etc. (not altering text)

C1 S. 14 applied (1.4.2005) by Local Government Act 1999 (c. 27), s. 7(8B) (as inserted by Public Audit (Wales) Act 2004 (c. 23), ss. 50, 73, **Sch. 1 para. 5(12)**); S.I. 2005/558, **art. 2**, Sch. 1)

F²15 Persons to assist auditors

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Textual Amendments

F2 Ss. 14, 15 omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 21** (with **Sch. 3 paras. 2, 3**); S.I. 2013/1466, art. 3(1)

F³16 Code of audit practice

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Textual Amendments

F3 S. 16 omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 22** (with **Sch. 3 paras. 2, 3**); S.I. 2013/1466, art. 3(1)

17 [F⁴General duties on audit of accounts]

- (1) This section applies in relation to the audit of a body’s accounts under this Chapter.
- (2) [F⁵The Auditor General for Wales must], by examination of the accounts and otherwise, satisfy himself of these things—
 - (a) that the accounts are prepared in accordance with regulations under section 39;
 - (b) that they comply with the requirements of all other statutory provisions applicable to the accounts;
 - (c) that proper practices have been observed in the compilation of the accounts;
 - (d) that the body has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources;
 - (e) that the body, if required to publish information in pursuance of a direction under section 47 (performance information) has made such arrangements for collecting and recording the information and for publishing it as are required for the performance of its duties under that section.

F⁶(3)

F⁶(4)

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Cross Heading: Audit of accounts. (See end of Document for details)

Textual Amendments

- F4** S. 17 heading substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 23(4)** (with **Sch. 3 paras. 2, 3**); S.I. 2013/1466, art. 3(1)
- F5** Words in s. 17(2) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 23(2)** (with **Sch. 3 paras. 2, 3**); S.I. 2013/1466, art. 3(1)
- F6** S. 17(3)(4) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 23(3)** (with **Sch. 3 paras. 2, 3**); S.I. 2013/1466, art. 3(1)

F7 18 Auditors' rights to documents and information

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Textual Amendments

- F7** Ss. 18, 19 omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 24** (with **Sch. 3 paras. 2, 3**); S.I. 2013/1466, art. 3(1)

Modifications etc. (not altering text)

- C2** S. 18 applied (1.4.2005) by Local Government Act 1999 (c. 27), s. 7(3A) (as inserted by Public Audit (Wales) Act 2004 (c. 23), ss. 50, 73, **Sch. 1 para. 5(3)**); S.I. 2005/558, **art. 2**, Sch. 1)

F7 19 Auditors' rights to documents and information: offences

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Textual Amendments

- F7** Ss. 18, 19 omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 24** (with **Sch. 3 paras. 2, 3**); S.I. 2013/1466, art. 3(1)

Modifications etc. (not altering text)

- C3** S. 19 applied (1.4.2005) by Local Government Act 1999 (c. 27), s. 7(3A) (as inserted by Public Audit (Wales) Act 2004 (c. 23), ss. 50, 73, **Sch. 1 para. 5(3)**); S.I. 2005/558, **art. 2**, Sch. 1)

20 [**F8** Fees in respect of functions exercised by the Auditor General for Wales]

[**F9**(A1) The Wales Audit Office must, in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013, charge a fee in respect of functions exercised by the Auditor General for Wales—

- (a) in auditing the accounts of local government bodies in Wales under this Chapter, and
- (b) in undertaking studies at the request of a local government body under section 44.]

- (1) [**F10**The Wales Audit Office] must prescribe a scale or scales of fees payable for one or more financial years in respect of the audit of accounts of local government bodies in Wales under this Chapter.

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Cross Heading: Audit of accounts. (See end of Document for details)

- (2) Before prescribing a scale of fees under subsection (1) [^{F11}the Wales Audit Office] must consult—
- (a) any associations [^{F12}of local government bodies] in Wales which appear to [^{F11}the Wales Audit Office] to be concerned, and
 - [^{F13}(b) such other persons as the Wales Audit Office thinks fit.]
- ^{F14}(3)
- (4) A local government body in Wales must, subject to subsection (5), pay to [^{F15}the Wales Audit Office] the fee payable in respect of the audit in accordance with the appropriate scale.
- (5) If it appears to [^{F16}the Wales Audit Office] that the work involved in a particular audit differed substantially from that envisaged by ^{F17}... the appropriate scale, [^{F16}the Wales Audit Office] may charge a fee which differs from that referred to in subsection (4).
- [^{F18}(5A) But a fee charged under this section may not exceed the full cost of exercising the function to which it relates.]
- ^{F19}(6)

Textual Amendments

- F8** S. 20 heading substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 25(3)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F9** S. 20(A1) inserted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 25(2)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F10** Words in s. 20(1) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 25(4)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F11** Words in s. 20(2) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 25(5)(a)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F12** Words in s. 20(2)(a) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 25(5)(b)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F13** S. 20(2)(b) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 25(5)(c)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F14** S. 20(3) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 25(6)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F15** Words in s. 20(4) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 25(7)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F16** Words in s. 20(5) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 25(8)(a)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F17** Words in s. 20(5) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 25(8)(b)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F18** S. 20(5A) inserted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 25(9)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F19** S. 20(6) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 25(10)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)

Modifications etc. (not altering text)

- C4** S. 20(4)-(6) applied (31.1.2005) by Local Government Act 1999 (c. 27), s. 8A(4) (as inserted by Public Audit (Wales) Act 2004 (c. 23), ss. 50, 73, **Sch. 1 para. 7**; S.I. 2005/71, **art. 2**, Sch.)

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Cross Heading: Audit of accounts. (See end of Document for details)

Commencement Information

- I1** S. 20 partly in force; s. 20 not in force at Royal Assent see s. 73; s. 20(1)-(3) in force for certain purposes at 31.1.2005 by [S.I. 2005/71](#), [art. 2](#), [Sch.](#); s. 20(4)-(6) in force at 1.4.2005 by [S.I. 2005/558](#), [art. 2](#), [Sch. 1](#)

F20 21 Fees prescribed by Assembly

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Textual Amendments

- F20** S. 21 omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), [Sch. 4 para. 26](#) (with [Sch. 3 paras. 2, 3](#)); [S.I. 2013/1466](#), [art. 3\(1\)](#)

Modifications etc. (not altering text)

- C5** S. 21 applied (with modifications) (1.4.2010) by Local Government (Wales) Measure 2009 (nawm 2), ss. 27(6), 53(2); [S.I. 2009/3272](#), [art. 3\(1\)](#), [Sch. 2](#)

Commencement Information

- I2** S. 21 wholly in force at 1.4.2005; s. 21 not in force at Royal Assent see s. 73; s. 21(1)(2)(5) in force at 31.1.2005 by [S.I. 2005/71](#), [art. 2](#), [Sch.](#); s. 21(3)(4) in force at 1.4.2005 by [S.I. 2005/558](#), [art. 2](#), [Sch. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Cross
Heading: Audit of accounts.