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*Changes to legislation:* There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Paragraph 5. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### BEST VALUE AUDIT AND INSPECTIONS

- 5 (1) Section 7 (audit) is amended as follows.
- (2) <sup>F1</sup> .....
- (3) After subsection (3) insert—
- “(3A) If an authority’s auditor is appointed by the Auditor General for Wales, sections 18 and 19 of the Public Audit (Wales) Act 2004 (auditor’s rights to documents and information) shall have effect in relation to the auditor’s functions under this Part as those sections have effect in relation to his functions under Chapter 1 of Part 2 of that Act.”
- (4) <sup>F1</sup> .....
- (5) In subsection (4) after “section 10,” insert—
- “(ea) if the auditor is appointed by the Auditor General for Wales, recommending whether the Auditor General for Wales should carry out a best value inspection of the authority under section 10A,”.
- (6) <sup>F1</sup> .....
- (7) In subsection (5) after “Audit Commission,” insert—
- “(ba) if the auditor is appointed by the Auditor General for Wales, to the Auditor General for Wales,”.
- (8) In subsection (7)—
- (a) for “reference in subsection (1)” substitute “ references in subsections (1), (3) and (3A) ”;
- (b) for “is” substitute “ are ”;
- (c) for “a reference” substitute “ references ”.
- (9) <sup>F1</sup> .....
- (10) In subsection (8) after “Audit Commission Act 1998,” insert—
- “(aa) if he was appointed by the Auditor General for Wales, is no longer eligible for appointment under section 14 of the Public Audit (Wales) Act 2004,”.
- (11) In subsection (8) for the words after paragraph (b) substitute “ the references in subsections (1), (3) and (3A) to the authority’s auditor are, in respect of that financial year, references to the auditor or auditors appointed in accordance with subsection (8A). ”
- (12) After subsection (8) insert—

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- “(8A) The auditor or auditors shall be appointed—
  - (a) by the Auditor General for Wales, if the authority is a best value authority in Wales;
  - (b) by the Audit Commission, in any other case.

(8B) Section 14 of the Public Audit (Wales) Act 2004 shall apply to an appointment under subsection (8A)(a) as if it were an appointment of a person to audit the authority’s accounts under section 13 of that Act.”

(13) <sup>F1</sup> .....

<p>.....</p> <p><b>Textual Amendments</b></p> <p><b>F1</b> Sch. 1 para. 5(2)(4)(6)(9)(13) repealed (1.4.2008) by Local Government and Public Involvement in Health Act 2007 (c. 28), ss. 241, 245, <b>Sch. 18 Pt. 8</b>; S.I. 2008/917, <b>art. 2(1)(v)</b></p>
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