



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))

Changes to legislation:

There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 13.