



Public Audit (Wales) Act 2004

2004 CHAPTER 23

PART 2

LOCAL GOVERNMENT BODIES IN WALES

CHAPTER 1

ACCOUNTS AND AUDIT

Auditors' reports and recommendations

23 General report

- (1) This section applies if [^{F1}the Auditor General for Wales] has concluded his audit of a body's accounts under this Chapter.
- (2) If a statement of accounts is required to be prepared by regulations under section 39, [^{F1}the Auditor General for Wales] must enter on the statement—
 - (a) a certificate that he has completed the audit in accordance with this Chapter, and
 - (b) his opinion on the statement.
- (3) In any other case, [^{F1}the Auditor General for Wales] must enter on the accounts—
 - (a) a certificate that he has completed the audit in accordance with this Chapter, and
 - (b) his opinion on the accounts.
- (4) But if [^{F1}the Auditor General for Wales] makes a report under section 22 at the conclusion of the audit, he may include the certificate and opinion referred to in subsections (2) and (3) in the report instead of making an entry on the statement or accounts.

Changes to legislation: *There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 23. (See end of Document for details)*

Textual Amendments

- F1** Words in [s. 23](#) substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 28](#) (with [Sch. 3 paras. 2, 3](#)); [S.I. 2013/1466](#), art. 3(1)

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