



Public Audit (Wales) Act 2004

2004 CHAPTER 23

PART 2

LOCAL GOVERNMENT BODIES IN WALES

CHAPTER 2

STUDIES AND PERFORMANCE STANDARDS

Performance standards

49 Directions under section 47

- (1) A direction under section 47 requiring the publication of information must—
 - (a) identify the financial year or years in relation to which the information is to be published,
 - (b) specify or describe the activities to which the information is to relate, and
 - (c) make provision as to the matters to be contained in the information and as to the form in which it is to be published.
- (2) A direction under section 47—
 - (a) may be given so as to apply either to all relevant bodies or to all relevant bodies of a description specified in the direction;
 - (b) may be varied or revoked by a subsequent direction under that section.
- (3) Before giving a direction under section 47 which imposes a new requirement on a relevant body as to the publication of any information the Auditor General for Wales must consult—
 - (a) any associations of relevant bodies he thinks fit, and
 - (b) any other persons he thinks fit.

Changes to legislation: *There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 49. (See end of Document for details)*

- (4) A direction under section 47 imposing a new requirement on a relevant body as to the publication of any information must not be given later than the 31 December in the financial year which precedes the relevant financial year.
- (5) The relevant financial year is the financial year in relation to which the information is to be published.
- (6) If the Auditor General for Wales gives a direction under section 47 he must—
 - (a) publish the direction in the manner he considers appropriate for bringing it to the attention of members of the public, and
 - (b) send a copy of the direction to every relevant body on which duties are imposed by virtue of the direction.
- (7) References in this section to the imposition of a new requirement on a relevant body as to the publication of information are to—
 - (a) the imposition of a requirement by the first direction under section 47 to apply to the body;
 - (b) any subsequent extension of or addition to—
 - (i) the matters to be contained in the information which the body is required to publish in relation to a financial year in pursuance of directions under section 47, or
 - (ii) the activities to which any such information is to relate.

Changes to legislation:

There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 49.