



Local Government (Democracy) (Wales) Act 2013

2013 anaw 4

PART 2

LOCAL DEMOCRACY AND BOUNDARY COMMISSION FOR WALES

Financial matters

19 Accounts and external audit

- (1) The Commission must for each financial year—
 - (a) keep proper accounts and proper records in relation to them, and
 - (b) prepare a statement of accounts.
- (2) Each statement of accounts must comply with any directions given by the Welsh Ministers as to—
 - (a) the information to be contained in it,
 - (b) the manner in which the information is to be presented,
 - (c) the methods and principles according to which the statement is to be prepared.
- (3) No later than 31 August after the end of each financial year the Commission must submit its statement of accounts to—
 - (a) the Welsh Ministers, and
 - (b) the Auditor General for Wales.
- (4) The Auditor General for Wales must—
 - (a) examine, certify and report on the statement of accounts, and
 - (b) no later than 4 months after the statement was submitted, lay before the National Assembly for Wales a copy of the certified statement and report.
- (5) In this section, “financial year” means the period of 12 months ending on 31 March.