

Public Audit (Wales) Act 2004

2004 CHAPTER 23

PART 2

LOCAL GOVERNMENT BODIES IN WALES

CHAPTER 4

GENERAL

51 Social security references and reports to Secretary of State

- (1) The Auditor General for Wales may refer to the Secretary of State any matter arising from an audit or study under this Part if it appears that the matter may be relevant for the purposes of any of the functions of the Secretary of State relating to social security.
- $F^{1}(2)$
 - (3) The Auditor General for Wales may send to the Secretary of State a copy of any report—
 - $[^{F2}(a)$ made by him under section 22, and]
 - (b) which contains observations on the administration by a local authority in Wales of housing benefit or council tax benefit.

Textual Amendments

- F1 S. 51(2) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), Sch. 4 para. 52(2) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F2 S. 51(3)(a) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), Sch. 4 para.
 52(3) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)

52 Rights of Auditor General for Wales to documents and information

- (1) The Auditor General for Wales has a right of access at all reasonable times to every document relating to a local government body in Wales which appears to him necessary for the purposes of his functions under this Part.
- (2) The documents relating to a body to which the right conferred by subsection (1) applies may include in particular—
 - (a) a document which is held or controlled by a person who has received financial assistance from the body by means of a grant, loan or guarantee or as a result of the taking of an interest in any property or body corporate;
 - (b) a document which is held or controlled by a person who has supplied goods or services to the body in pursuance of a contract to which the body was party or who has supplied goods or services in pursuance of a relevant sub-contract;
 - (c) a document of a description specified in an order made by [^{F3}the Welsh Ministers].
- (3) For the purposes of subsection (2)(b) a contract is a relevant sub-contract if its performance fulfils, or contributes to the fulfilment of, an obligation to supply goods or services to the body in another contract.
- (4) The Auditor General for Wales may require a person whom he thinks has information of the kind mentioned in subsection (5)—
 - to give him any assistance, information and explanation which the Auditor General for Wales thinks necessary for the purposes of his functions under this Part;
 - (b) to attend before him in person to—
 - (i) give the assistance, information or explanation, or
 - (ii) produce any document which is held or controlled by the person and to which the right conferred by subsection (1) applies.
- (5) The information is information which relates to—
 - (a) a local government body in Wales;
 - (b) a document to which the right conferred by subsection (1) applies;
 - (c) a person who holds or controls such a document.
- - (7) Every local government body in Wales must provide the Auditor General for Wales with every facility and all information which he may reasonably need for the purposes of his functions under this Part.
 - (8) Before making an order under subsection (2)(c) [^{F5}the Welsh Ministers] must consult—
 - (a) the Auditor General for Wales, and
 - (b) any associations of local authorities in Wales which appear to it to be concerned.
- [^{F6}(9) A statutory instrument containing an order under subsection (2)(c) is (unless a draft of the order has been laid before, and approved by a resolution of the National Assembly for Wales) subject to annulment in pursuance of a resolution of the Assembly.]

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Chapter 4. (See end of Document for details)

Textual Amendments

- F3 Words in s. 52(2)(c) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), Sch. 4 para. 53(2) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F4 S. 52(6) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), Sch. 4 para. 53(3) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F5 Words in s. 52(8) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), Sch. 4 para. 53(4) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F6 S. 52(9) inserted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), Sch. 4 para. 53(5) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)

53 Rights of Auditor General for Wales to documents and information: offences

- (1) A person commits an offence if without reasonable excuse he fails to comply with a requirement imposed by the Auditor General for Wales under section 52(4).
- (2) A person guilty of an offence under subsection (1) is liable on summary conviction—
 - (a) to a fine not exceeding level 3 on the standard scale, and
 - (b) to an additional fine not exceeding £20 for each day on which the offence continues after he has been convicted of it.
- (3) Subsection (4) applies if—
 - (a) a person is convicted of an offence under subsection (1), and
 - (b) expenses are incurred by the Auditor General for Wales [^{F7}or the Wales Audit Office] in connection with proceedings for the offence.
- (4) The expenses may be recovered [^{F8}by the Wales Audit Office] from the convicted person or an appropriate person, to the extent that they are not recovered from any other source.
- (5) An appropriate person is a person who controlled the document referred to in section 52(5) at the time the requirement was imposed.

Textual Amendments

- F7 Words in s. 53(3)(b) inserted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), Sch. 4 para. 54(2) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- Words in s. 53(4) inserted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), Sch. 4 para. 54(3) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)

54 Restriction on disclosure of information

- (1) This section applies if information relating to a particular body or other person is obtained by the Auditor General for Wales [^{F9}or a person acting on behalf of the Auditor General for Wales by virtue of a delegation made under section 18 of the Public Audit (Wales) Act 2013]—
 - (a) pursuant to a provision of this Part ^{F10}... [^{F11}or Part 1 of the Local Government (Wales) Measure 2009],
 - [^{F12}(aa) pursuant to [^{F13}a provision of Chapter 1 [^{F14}or 1A] of Part 6 or] section 159 of the Local Government and Elections (Wales) Act 2021,] or

- (b) in the course of an audit, study [^{F15}assessment] or inspection under a provision of this Part, section 145C of the Government of Wales Act 1998 (c. 38) ^{F16}... [^{F17}or Part 1 of the Local Government (Wales) Measure 2009 [^{F18}or Chapter 1 [^{F19}or 1A] of Part 6 of the Local Government and Elections (Wales) Act 2021]].
- (2) The information must not be disclosed except in accordance with any of these-
 - (a) with the consent of the body or person to whom the information relates;
 - (b) for the purposes of any functions of the Auditor General for Wales ^{F20}... under this Part ^{F21}... [^{F22}or Part 1 of the Local Government (Wales) Measure 2009 [^{F23}or Chapter 1 [^{F24}or 1A] of Part 6 of the Local Government and Elections (Wales) Act 2021]];
 - [^{F25}(ba) section 159 of the Local Government and Elections (Wales) Act 2021;
 - (bb) for the purposes of any functions of the Auditor General for Wales which are specified functions within the meaning of section 159 of the Local Government and Elections (Wales) Act 2021 (and are not mentioned elsewhere in this subsection);]
 - (c) for the purposes of the functions of the Secretary of State relating to social security;
 - (d) for the purposes of the functions of [^{F26}the Public Services Ombudsman for Wales] under Part 3 of the Local Government Act 2000 (c. 22);
 - (e) for the purposes of any functions of [^{F27}the Welsh Ministers] which are connected with the discharge of social services functions by local authorities in Wales;
 - (f) F^{28}
 - (g) for the purposes of any criminal investigation which is being or may be carried out, whether in the United Kingdom or elsewhere;
 - (h) for the purposes of any criminal proceedings which have been or may be initiated, whether in the United Kingdom or elsewhere;
 - (i) for the purposes of the initiation or bringing to an end of any such investigation or proceedings;
 - (j) for the purpose of facilitating a determination of whether any such investigation or proceedings should be initiated or brought to an end.
- [^{F29}(2ZA) A person who is, or acts on behalf of a person who is, a public authority for the purposes of the Freedom of Information Act 2000, may also disclose such information—
 - (a) in accordance with section 145C(5) or (8) of the Government of Wales Act 1998; or
 - (b) in any other circumstances, except where the disclosure would, or would be likely to, prejudice the effective performance of a function imposed or conferred on the person by or under an enactment.
- ^{F30}(2ZB)
 - (2ZC) A person who does not fall within subsection (2ZA) ^{F31}... may also disclose such information in accordance with consent given by the Auditor General for Wales ^{F32}....
 - (2ZD) Section 54ZA makes further provision about consent for the purposes of subsection (2ZC).]
- [^{F33}(2A) ^{F34}.....]

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Chapter 4. (See end of Document for details)

- (3) A person commits an offence if he discloses information in contravention of [^{F35}this section].
- (4) A person guilty of an offence under subsection (3) is liable—
 - (a) on summary conviction, F36 ... to a fine not exceeding the statutory maximum F36 ...
 - (b) ^{F37}.....
- (5) In subsection (2) "social services functions" has the same meaning as in [^{F38}section 143 of the Social Services and Well-being (Wales) Act 2014].

^{F39} (6)	 	 	
^{F39} (7)			
^{F39} (8)	 	 	

Textual Amendments

- F9 Words in s. 54(1) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), Sch. 4 para. 55(2) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F10 Words in s. 54(1)(a) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2),
 Sch. 4 para. 55(3)(a) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F11 Words in s. 54(1)(a) inserted (W.) (1.4.2010) by Local Government (Wales) Measure 2009 (nawm 2), ss. 51(1), 53(2), Sch. 1 para. 36(a); S.I. 2009/3272, art. 3(1), Sch. 2
- F12 S. 54(1)(aa) inserted (21.1.2021) by Local Government and Elections (Wales) Act 2021 (asc 1), ss. 160(a), 175(1)(h)
- F13 Words in s. 54(1)(aa) inserted (1.4.2021) by The Local Government and Elections (Wales) Act 2021 (Consequential Amendments) Regulations 2021 (S.I. 2021/296), regs. 1(2), 6(3)(a)(i)
- F14 Words in s. 54(1)(aa) inserted (15.7.2022) by The Corporate Joint Committees (General) (No. 2) (Wales) Regulations 2022 (S.I. 2022/797), regs. 1(2), 22(a)(i)
- F15 Words in s. 54(1)(b) inserted (W.) (1.4.2010) by Local Government (Wales) Measure 2009 (nawm 2), ss. 51(1), 53(2), Sch. 1 para. 36(b)(i); S.I. 2009/3272, art. 3(1), Sch. 2
- F16 Words in s. 54(1)(b) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2),
 Sch. 4 para. 55(3)(b) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F17 Words in s. 54(1)(b) inserted (W.) (1.4.2010) by Local Government (Wales) Measure 2009 (nawm 2), ss. 51(1), 53(2), Sch. 1 para. 36(b)(ii); S.I. 2009/3272, art. 3(1), Sch. 2
- F18 Words in s. 54(1)(b) inserted (1.4.2021) by The Local Government and Elections (Wales) Act 2021 (Consequential Amendments) Regulations 2021 (S.I. 2021/296), regs. 1(2), 6(3)(a)(ii)
- F19 Words in s. 54(1)(b) inserted (15.7.2022) by The Corporate Joint Committees (General) (No. 2) (Wales) Regulations 2022 (S.I. 2022/797), regs. 1(2), 22(a)(ii)
- F20 Words in s. 54(2)(b) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2),
 Sch. 4 para. 55(4)(a)(i) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F21 Words in s. 54(2)(b) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2),
 Sch. 4 para. 55(4)(a)(ii) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F22 Words in s. 54(2)(b) inserted (W.) (1.4.2010) by Local Government (Wales) Measure 2009 (nawm 2), ss. 51(1), 53(2), Sch. 1 para. 36(c); S.I. 2009/3272, art. 3(1), Sch. 2
- **F23** Words in s. 54(2)(b) inserted (1.4.2021) by The Local Government and Elections (Wales) Act 2021 (Consequential Amendments) Regulations 2021 (S.I. 2021/296), regs. 1(2), 6(3)(b)
- F24 Words in s. 54(2)(b) inserted (15.7.2022) by The Corporate Joint Committees (General) (No. 2) (Wales) Regulations 2022 (S.I. 2022/797), regs. 1(2), 22(b)
- F25 S. 54(2)(ba)(bb) inserted (21.1.2021) by Local Government and Elections (Wales) Act 2021 (asc 1), ss. 160(b), 175(1)(h)

- F26 Words in s. 54(2)(d) substituted (1.4.2006) by Public Services Ombudsman (Wales) Act 2005 (c. 10), ss. 39, 40, Sch. 6 para. 77; S.I. 2005/2800, art. 5(1)
- F27 Words in s. 54(2)(e) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), Sch. 4 para. 55(4)(b) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- **F28** S. 54(2)(f) omitted (20.7.2005 in accordance with art. 1(2) of the amending S.I.) by virtue of The Public Audit (Wales) Act 2004 (Relaxation of Restriction on Disclosure) Order 2005 (S.I. 2005/1018), art. 2(2)
- **F29** S. 54(2ZA)-(2ZD) inserted (31.1.2008) by Local Government and Public Involvement in Health Act 2007 (c. 28), ss.167(2), 245 (with s. 167(8)); S.I. 2008/172, art. 2(1)(h)
- **F30** S. 54(2ZB) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4** para. 55(5) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F31 Words in s. 54(2ZC) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2),
 Sch. 4 para. 55(6)(a) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- **F32** Words in s. 54(2ZC) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), Sch. 4 para. 55(6)(b) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F33 S. 54(2A) inserted (20.7.2005 in accordance with art. 1(2) of the amending S.I.) by The Public Audit (Wales) Act 2004 (Relaxation of Restriction on Disclosure) Order 2005 (S.I. 2005/1018), art. 2(3)
- **F34** S. 54(2A) repealed (31.1.2008) by Local Government and Public Involvement in Health Act 2007 (c. 28), ss. 167(3), 241, 245, **Sch. 18 Pt. 13** (with s. 167(8)); S.I. 2008/172, **art. 2(1)(h)(u)**
- **F35** Words in s. 54(3) substituted (31.1.2008) by Local Government and Public Involvement in Health Act 2007 (c. 28), ss. 167(4), 245 (with s. 167(8)); S.I. 2008/172, art. 2(1)(h)
- **F36** Words in s. 54(4)(a) repealed (31.1.2008) by Local Government and Public Involvement in Health Act 2007 (c. 28), ss. 167(5)(a), 241, 245, **Sch. 18 Pt. 13** (with s. 167(8)); S.I. 2008/172, **art. 2(1)(h)(u)**
- F37 S. 54(4)(b) repealed (31.1.2008) by Local Government and Public Involvement in Health Act 2007 (c. 28), ss. 167(5)(b), 241, 245, Sch. 18 Pt. 13 (with s. 167(8)); S.I. 2008/172, art. 2(1)(h)(u)
- **F38** Words in s. 54(5) substituted (6.4.2016) by The Social Services and Well-being (Wales) Act 2014 (Consequential Amendments) Regulations 2016 (No. 413), regs. 2(1), **214**
- F39 S. 54(6)-(8) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), Sch. 4 para. 55(7) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)

Commencement Information

S. 54 wholly in force at 20.7.2005; s. 54 not in force at Royal Assent see s. 73; s. 54(6)-(8) in force at 31.1.2005 by S.I. 2005/71, art. 2, Sch.; s. 54(1)-(5) in force at 20.7.2005 by S.I. 2005/1911, art. 2, Sch.

[^{F40}54ZAConsent under section 54(2ZC)

- (1) Consent for the purposes of section 54(2ZC) must be obtained in accordance with this section.
- (2) A person requesting consent (" the applicant ") must make a request for consent which
 - (a) is in writing,
 - (b) states the name of the applicant and an address for correspondence,
 - (c) describes the information in relation to which consent is requested, and
 - (d) identifies the person to whom the information will be disclosed.
- (3) Consent must be given except where the disclosure would, or would be likely to, prejudice the effective performance of a function imposed or conferred on the Auditor General for Wales^{F41}... by or under an enactment.

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Chapter 4. (See end of Document for details)

- (4) Consent may be given or refused orally or in writing; but where it is given or refused orally the consent or refusal must be confirmed in writing.
- (5) A refusal (or, where the refusal is oral, the confirmation of the refusal) must contain the reasons for the refusal.
- (6) [^{F42}The Auditor General for Wales] must give or refuse consent not later than the twentieth working day following the day on which the request is received.
- (7) "Working day" means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday under the Banking and Financial Dealings Act 1971 in any part of the United Kingdom.]

Textual Amendments

- F40 S. 54ZA inserted (31.1.2008) by Local Government and Public Involvement in Health Act 2007 (c. 28), ss.167(6), 245 (with s. 167(8)); S.I. 2008/172, art. 2(1)(h)
- F41 Words in s. 54ZA(3) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2),
 Sch. 4 para. 56(2) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F42 Words in s. 54ZA(6) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), Sch. 4 para. 56(3) (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)

[^{F43}54A Disclosure of information by or on behalf of public authorities

Textual Amendments

- F43 S. 54A inserted (20.7.2005 in accordance with art. 1(2) of the amending S.I.) by The Public Audit (Wales) Act 2004 (Relaxation of Restriction on Disclosure) Order 2005 (S.I. 2005/1018), art. 2(4); S.I. 2005/1911, art. 2, Sch.
- F44 S. 54A repealed (31.1.2008) by Local Government and Public Involvement in Health Act 2007 (c. 28), ss. 167(7), 241, 245, Sch. 18 Pt. 13 (with s. 167(8)); S.I. 2008/172, art. 2(1)(h)(u)

55 Supply of benefit information to Auditor General for Wales

The Secretary of State may supply to the Auditor General for Wales any information held by the Secretary of State which—

- (a) relates to housing benefit or council tax benefit, and
- (b) appears to the Secretary of State to be relevant to the exercise of any function of the Auditor General for Wales.

56 Publication of information by Auditor General for Wales

(1) The Auditor General for Wales may publish information with respect to any of these-

- (a) the making F45 ... of a report under section 22;
- (b) the subject-matter of a report under section 22;
- (c) the decision made and other action taken by a body in response to the receipt of a report under section 22 or to anything in a report under section 22;
- (d) a contravention by a body of regulations made under section 39;

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Chapter 4. (See end of Document for details)

- (e) a contravention by a body of an obligation imposed on the body under section 47(4).
- (2) The information that may be published under subsection (1)(a), (b) or (c) does not include information excluded under section 26(5) from an approved summary published under section 26(4)(c).
- (3) The Auditor General for Wales must inform a body before publishing information under subsection (1) relating to it.
- (4) Information published under subsection (1) must be published in any manner which the Auditor General for Wales considers appropriate for bringing the information to the attention of members of the public who may be interested in it.

Textual Amendments

F45 Words in s. 56(1)(a) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2),
Sch. 4 para. 57 (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)

F4657 Provision of information to Audit Commission

Textual Amendments

F46 S. 57 omitted (1.4.2015) by virtue of Local Audit and Accountability Act 2014 (c. 2), s. 49(1), Sch. 12 para. 61; S.I. 2015/841, art. 3(x)

58 Orders and regulations

- (1) Any power conferred on [^{F47}the Welsh Ministers] by this Part to make orders or regulations is exercisable by statutory instrument.
- (2) Any power conferred on [^{F47}the Welsh Ministers] or the Secretary of State to make an order or regulations under this Part includes power—
 - (a) to make such incidental, consequential, transitional or supplementary provision as [^{F47}the Welsh Ministers] or the Secretary of State thinks appropriate;
 - (b) to make different provision for different cases, including different provision for different localities and different bodies and descriptions of bodies.

Textual Amendments

F47 Words in s. 58 substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), Sch. 4 para. 58 (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)

59 Interpretation of Part 2

(1) This section applies for the interpretation of this Part.

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Chapter 4. (See end of Document for details)

- - (5) "Local authority in Wales" means a county council, county borough council or community council in Wales.
 - (6) "Local government elector" means a person registered as a local government elector in the register of electors in accordance with the provisions of the Representation of the People Acts.
 - (7) A reference to a local government elector for an area, in relation to a National Park authority which is the local planning authority for a National Park, is to a local government elector for any area the whole or part of which is comprised in the Park.
 - (8) "Statutory provision" means a provision contained in or having effect under an enactment.
- [^{F50}(9) "Corporate joint committee" means a corporate joint committee established by regulations made under Part 5 of the Local Government and Elections (Wales) Act 2021.]

Textual Amendments

- F48 S. 59(2)(3) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), Sch. 4 para. 59 (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F49 S. 59(4) repealed (1.4.2008) by Local Government and Public Involvement in Health Act 2007 (c. 28), ss. 144, 241, 245, Sch. 8 para. 27(3), Sch. 18 Pt. 8; S.I. 2008/917, art. 2
- F50 S. 59(9) inserted (1.4.2021) by The Public Audit (Wales) Act 2004 (Amendment) (Local Government Bodies in Wales) Order 2021 (S.I. 2021/349), arts. 1(2), 2(4)

Changes to legislation:

There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Chapter 4.