



Public Audit (Wales) Act 2004

2004 CHAPTER 23

PART 3

WELSH NHS BODIES

63 Audit of accounts of officers of Welsh NHS bodies

- (1) This section applies where an officer of a Welsh NHS body receives money or other property—
 - (a) on behalf of that body, or
 - (b) for which he ought to account to that body.
- (2) The officer must keep accounts.
- (3) The accounts of the officer must—
 - (a) be made up each year to 31 March, and
 - (b) be audited by the Auditor General for Wales,and section 61 applies with the necessary modifications in relation to the accounts and audit.