## **PUBLIC AUDIT (WALES) ACT 2004**

## **EXPLANATORY NOTES**

## TERRITORIAL EXTENT AND DEVOLUTION

Part 2, Chapter 2: Studies and Performance Standards

## Performance standards

Section 49: Directions under section 47

- 101. This section sets out the requirements relating to the content, making and publication of a direction under section 47. A direction imposing a new requirement on a relevant body must be the subject of consultation by the Auditor General with any associations of relevant bodies and other persons that the Auditor General thinks fit, and must be given no later than 31 December in the financial year preceding the financial year in relation to which the information is to be published (e.g. 31 December 2005 in respect of information relating to the 2006-07 financial year).
- 102. The Auditor General must publish any directions he gives in a way designed to bring it to the attention of members of the public, as well as sending a copy to all bodies to which the direction relates.