

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

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## **EXPLANATORY NOTES**

### **TERRITORIAL EXTENT AND DEVOLUTION**

#### **Part 2, Chapter 3: Best Value**

##### ***Section 50: Best value audit and inspections***

103. This section, in conjunction with Schedule 1 to the Act, makes amendments, in respect of specified local government bodies in Wales, to the best value regime created by Part 1 of the Local Government Act 1999 (“the 1999 Act”). Essentially, Schedule 1 provides, first, that the auditor responsible for the audit of best value performance plans in Wales is the auditor appointed by the Auditor General; and, second, that responsibility for best value compliance inspections, now carried out by the Audit Commission under s. 10 of the 1999 Act, passes, in Wales, to the Auditor General.
104. Best value performance plans are known as “improvement plans” in Wales where they are required to be prepared by Welsh county councils, county borough councils, community councils and National Park authorities (but not by police or fire and rescue authorities in Wales): see The [Local Government \(Whole Authority Analyses and Improvement Plans\) \(Wales\) Order 2002 \(SI 2002/886\) \(W. 101\)](#). Likewise, in Wales, best value compliance inspections of those bodies are known as 'whole authority analyses'.