



Public Audit (Wales) Act 2004

2004 CHAPTER 23

PART 2

LOCAL GOVERNMENT BODIES IN WALES

CHAPTER 1

ACCOUNTS AND AUDIT

Public inspection etc and action by auditor

29 Inspection of statements of accounts and auditors' reports

- (1) A local government elector for the area of a local government body in Wales may—
 - (a) at all reasonable times and without payment inspect and make a copy of any statement of accounts prepared by the body under regulations made under section 39;
 - (b) at all reasonable times and without payment inspect and make a copy of any report (other than a report under section 22(3)) made to the body by an auditor;
 - (c) require a copy of a statement or report falling within paragraph (a) or (b) to be delivered to him on payment of a reasonable sum for each copy.
- (2) A person who has custody of a document falling within paragraph (a) or (b) of subsection (1) commits an offence if—
 - (a) he obstructs a person in the exercise of a right under this section to inspect or make a copy of the document, or
 - (b) he refuses to supply a copy of the document to a person entitled to the copy under subsection (1)(c).
- (3) A person guilty of an offence under subsection (2) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (4) In this section references to a copy of a document include a copy of any part of it.

Status: This is the original version (as it was originally enacted).

30 Inspection of documents and questions at audit

- (1) At an audit of accounts under this Chapter an interested person may—
 - (a) inspect the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them;
 - (b) make a copy of all or any part of the accounts and of any of the other documents mentioned in paragraph (a).
- (2) At the request of a local government elector for any area to which accounts to be audited under this Chapter relate, the auditor of those accounts must give the elector or any representative of his an opportunity to question the auditor about the accounts.
- (3) But nothing in this section entitles a person—
 - (a) to inspect any accounts or other document relating to a body to the extent that the accounts contain, or the document contains, personal information;
 - (b) to require any personal information to be disclosed by a body's auditor in answer to any question.
- (4) In subsection (3) “personal information” means information relating to an individual which is available to the body for reasons connected with either of these—
 - (a) the fact that the individual holds or has held an office or employment under the body;
 - (b) the fact that payments or other benefits are or have been made or provided to the individual by the body in respect of an office or employment under another person.
- (5) For the purposes of subsection (4) payments made or benefits provided to an individual in respect of an office or employment include any payment made or benefit provided to an individual in respect of his ceasing to hold the office or employment.

31 Right to make objections at audit

- (1) At an audit of accounts under this Chapter a local government elector for the area to which the accounts relate, or any representative of his, may make objections before the auditor as to—
 - (a) any matter in respect of which the auditor has a power to apply for a declaration under section 32;
 - (b) any other matter in respect of which the auditor has the power to make a report under section 22.
- (2) A local government elector proposing to make an objection under subsection (1) must—
 - (a) give written notice to the auditor of the proposed objection and the grounds on which it is to be made, and
 - (b) at the same time, send a copy of the notice to the body whose accounts are being audited.

32 Declaration that item of account is unlawful

- (1) Where it appears to an auditor carrying out an audit under this Chapter that an item of account is contrary to law, the auditor may apply to the court for a declaration that the item is contrary to law.

- (2) On an application under this section the court may make or refuse to make the declaration applied for.
- (3) If the court makes the declaration applied for it may also order rectification of the accounts.
- (4) If an auditor decides not to make an application for a declaration under this section in relation to an item of account, he must notify a person who has made an objection under section 31(1)(a) in relation to the item of account of his decision.
- (5) Subsection (4) does not apply if the person who has made the objection has failed to comply with section 31(2).
- (6) A person notified under subsection (4) of an auditor's decision may require the auditor to state in writing the reasons for his decision before the end of the permitted period, which is 14 days starting with the day on which the person is notified of the auditor's decision.
- (7) A person who receives reasons for an auditor's decision under subsection (6) may appeal to the court against the decision before the end of the permitted period, which is 28 days starting with the day on which he receives the reasons.
- (8) On an appeal under subsection (7) the court has the same powers in relation to the item of account as it would have if the auditor had applied to the court for a declaration under subsection (1) in relation to the item of account.
- (9) On an application or appeal under this section relating to the accounts of a body, the court may make such order as it thinks fit for the payment by the body of expenses incurred in connection with the application or appeal by—
 - (a) the auditor;
 - (b) the person by whom the appeal is brought.
- (10) The High Court and the county courts have jurisdiction for the purposes of this section.