

SCHEDULES

SCHEDULE 2

Section 66

MINOR AND CONSEQUENTIAL AMENDMENTS

Local Government Act 1972 (c. 70)

- 1 (1) Section 137 of the Local Government Act 1972 (local authority expenditure for certain purposes not otherwise authorised) is amended as follows.
 - (2) In subsection (7), omit the words from “and section 14” to the end.
 - (3) After that subsection insert—
 - “(7A) In relation to England, section 14 of the Audit Commission Act 1998 (rights of inspection) applies in relation to a separate account included in a local authority’s accounts by virtue of subsection (7) above as it applies in relation to a statement of accounts prepared by the authority pursuant to regulations under section 27 of that Act.
 - (7B) In relation to Wales, section 29 of the Public Audit (Wales) Act 2004 (rights of inspection) applies in relation to a separate account included in a local authority’s accounts by virtue of subsection (7) above as it applies in relation to a statement of accounts prepared by the authority pursuant to regulations under section 39 of that Act.”

National Health Service Act 1977 (c. 49)

- 2 In section 98 of the National Health Service Act 1977 (accounts and audits of health bodies) after subsection (1C) insert—
 - “(1D) The second sentence of subsection (1) does not apply in relation to accounts to which section 61 of the Public Audit (Wales) Act 2004 (accounts of Welsh NHS bodies to be audited by Auditor General for Wales) applies.”

Local Government, Planning and Land Act 1980 (c. 65)

- 3 In section 2(7) of the Local Government, Planning and Land Act 1980 (ways in which information may be published), in paragraph (b) after “Audit Commission Act 1998” insert “or section 39 of the Public Audit (Wales) Act 2004”.

Further Education Act 1985 (c. 47)

- 4 In section 3(4) of the Further Education Act 1985 (accounting provisions: local education authorities) after “Audit Commission Act 1998” insert “or section 39 of the Public Audit (Wales) Act 2004”.

Status: This is the original version (as it was originally enacted).

Housing Associations Act 1985 (c. 69)

- 5 (1) Section 75 of the Housing Associations Act 1985 (general functions of Relevant Authority) is amended as follows.
- (2) In subsection (1), omit paragraph (f).
- (3) After subsection (1) insert—
- “(1A) The Housing Corporation also has the general function of providing, on request, to such extent as the Housing Corporation considers appropriate, advice and assistance to the Audit Commission for Local Authorities and the National Health Service in England and Wales in relation to the functions of the Commission mentioned in subsection (1B).
- (1B) The functions referred to in subsection (1A) are the functions of the Commission under Part 1 of the Local Government Act 1999 (best value), except to the extent that those functions are exercisable in relation to best value authorities in Wales (within the meaning given in that Act).”

Local Government Act 1986 (c. 10)

- 6 In section 5 of the Local Government Act 1986 (separate account of local authority’s expenditure on publicity), in subsection (4) after “Audit Commission Act 1998” insert “, section 39(1)(e) of the Public Audit (Wales) Act 2004”.

Airports Act 1986 (c. 31)

- 7 (1) The Airports Act 1986 is amended as follows.
- (2) In section 22(5) (audit of accounts of public airport companies) for the words from “the Audit Commission” to the end substitute—
- “(a) the Auditor General for Wales, in a case where the company’s controlling authority are—
- (i) a county council or county borough council in Wales, or
- (ii) a composite authority of which both or all the constituent councils are county councils or county borough councils in Wales;
- (b) the Audit Commission for Local Authorities and the National Health Service in England and Wales, in any other case.”.
- (3) In section 24(3) (inspection of accounts of councils providing services for public airport companies), in paragraph (a) omit “and Wales” and after that paragraph insert—
- “(aa) in Wales, section 29 of the Public Audit (Wales) Act 2004 (rights of inspection) shall apply in relation to any such separate account as it applies in relation to any statement of accounts prepared by the council pursuant to regulations under section 39 of that Act;”.

Local Government Finance Act 1988 (c. 41)

- 8 In Schedule 8 to the Local Government Finance Act 1988 (non-domestic rating: pooling), in paragraph 5—

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- (a) in sub-paragraph (6)(c) for the words from “to be certified” to the end substitute “to be certified—
 - (i) if it is an authority in England, under arrangements made by the Audit Commission for Local Authorities and the National Health Service in England and Wales (“the Commission”), and
 - (ii) if it is an authority in Wales, under arrangements made by the Auditor General for Wales.”; and
- (b) in sub-paragraph (6A), after “The Commission” insert “or the Auditor General for Wales, as the case may be.”.

Education Reform Act 1988 (c. 40)

- 9 (1) Section 124B of the Education Reform Act 1988 (accounts of higher education corporations) is amended as follows.
- (2) In subsection (5) for “The corporation” substitute “A corporation in England”.
 - (3) After that subsection insert—

“(5A) A corporation in Wales shall consult, and take into account any advice given by, the Auditor General for Wales before appointing any auditor under subsection (4) above in respect of their first financial year.”
 - (4) In subsection (6) for “that subsection” substitute “subsection (4) above”.

Local Government and Housing Act 1989 (c. 42)

- 10 The Local Government and Housing Act 1989 is amended as follows.
- 11 In section 65(2) (certification of information supplied to Secretary of State) in paragraph (b) after “arrangements made” insert “(i) if the authority is in England,” and at the end insert—

“(ii) if the authority is in Wales, by the Auditor General for Wales.”
- 12 (1) Section 70 (requirements for companies under control or subject to influence of local authorities) is amended as follows.
- (2) In subsection (2) after “Audit Commission Act 1998” insert “and Part 2 of the Public Audit (Wales) Act 2004”.
 - (3) In subsection (4) after “Audit Commission Act 1998” insert “and Part 2 of the Public Audit (Wales) Act 2004”.
 - (4) In subsection (5) after “England and Wales,” insert “or of the Auditor General for Wales.”.

Town and Country Planning Act 1990 (c. 8)

- 13 In section 2 of the Town and Country Planning Act 1990 (joint planning boards) for subsection (6A) substitute—

“(6A) Section 241 of the Local Government Act 1972 shall be taken to authorise the application to a joint planning board, by such an order as is mentioned in subsection (6) above, of any provisions mentioned in subsection (6B) below

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(as well as any provisions of the Local Government Act 1972), subject to any necessary modifications.

- (6B) The provisions referred to in subsection (6A) above are—
- (a) the Audit Commission Act 1998, except sections 11, 12, 44 to 47 and 51;
 - (b) Part 2 of the Public Audit (Wales) Act 2004, except sections 25, 26, 46 to 49 and 56.”

National Health Service and Community Care Act 1990 (c. 19)

- 14 In Schedule 2 to the National Health Service and Community Care Act 1990 (national health service trusts), in paragraph 7(2) after “Audit Commission Act 1998” insert “or section 96A of the Government of Wales Act 1998”.

Social Security Administration Act 1992 (c. 5)

- 15 (1) Section 139D of the Social Security Administration Act 1992 (directions concerning prevention and detection of fraud) is amended as follows.
- (2) In subsection (1), after paragraph (b) insert—
- “(ba) a copy of a report has been sent to an authority under section 22(5) or (6) of the Public Audit (Wales) Act 2004 and to the Secretary of State under section 51(3) of that Act;”.
- (3) In subsection (1)(d) after “Audit Commission Act 1998” insert “, section 45(5) of the Public Audit (Wales) Act 2004”.

Health Service Commissioners Act 1993 (c. 46)

- 16 In Schedule 1A to the Health Service Commissioners Act 1993, omit paragraph 13(5) (co-operation of Auditor General for Wales and Comptroller and Auditor General in connection with examinations in respect of the Health Service Commissioner for Wales).

Education Act 1997 (c. 44)

- 17 The Education Act 1997 is amended as follows.
- 18 In section 41 (inspections involving collaboration of Audit Commission), in subsection (1) after “inspection under section 38” insert “of a local education authority in England”.
- 19 After that section insert—

“41A Inspections involving collaboration of Auditor General for Wales

- (1) If requested to do so by the Chief Inspector, the Auditor General for Wales may assist with any inspection under section 38 of a local education authority in Wales; and subsections (2) to (5) below have effect where the Auditor General for Wales assists with any such inspection.
- (2) Section 40 shall apply to the Auditor General for Wales and to any authorised person as it applies to the inspector.

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- (3) Any information obtained by virtue of section 40 by a person falling within one of the categories mentioned in subsection (4) may be disclosed for the purposes of the inspection, or the preparation or making of the report under section 39(1), to a person falling within the other category.
- (4) Those categories are—
 - (a) the Auditor General for Wales and any authorised person; and
 - (b) the inspector and any person assisting him.
- (5) Any report prepared under section 39(1) shall be prepared by the inspector acting in conjunction with the Auditor General for Wales.
- (6) The Auditor General for Wales shall not provide assistance under this section unless, before he does so, the Chief Inspector has agreed to pay the Auditor General for Wales an amount equal to the full costs incurred by the Auditor General for Wales in providing the assistance.
- (7) In this section “authorised person” means a person authorised by the Auditor General for Wales for the purposes of this section.”

Local Government (Contracts) Act 1997 (c. 65)

- 20 In section 8(1) of the Local Government (Contracts) Act 1997 (meaning of “audit review”)—
- (a) in paragraph (a) after “Audit Commission Act 1998” insert “or section 32 of the Public Audit (Wales) Act 2004”;
 - (b) in paragraph (b) for “that Act” substitute “the Audit Commission Act 1998”.

Audit Commission Act 1998 (c. 18)

- 21 The Audit Commission Act 1998 is amended as follows.
- 22 In section 29 (agreed audit of accounts), in subsection (1)(b) after “body subject to audit” insert “, a local government body in Wales or a Welsh NHS body”.
- 23 (1) Section 33 (studies for improving economy etc in services) is amended as follows.
- (2) In subsection (1)(a)—
 - (a) after “best value authorities” insert “which are bodies subject to audit”;
 - (b) after “bodies subject to audit” insert “and by local government bodies in Wales”.
 - (3) In subsection (1)(b) after “bodies subject to audit” insert “and local government bodies in Wales”.
 - (4) In subsection (4) after “bodies subject to audit” insert “and by local government bodies in Wales”.
 - (5) In subsection (6)(a) for “best value authorities or other bodies subject to audit” substitute “best value authorities which are bodies subject to audit, other bodies subject to audit and local government bodies in Wales”.
 - (6) In subsection (6) omit the word “and” immediately preceding paragraph (c) and after that paragraph insert—

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“(ca) in the case of a study relating to a local government body in Wales, also consult the Auditor General for Wales and take into account any relevant work done or being done by the Auditor General for Wales.”

(7) After subsection (6) insert—

“(6A) The Commission may undertake or promote studies under this section relating to a local government body in Wales only if the Commission considers it necessary or desirable to do so for the purposes of any of these—

- (a) a study into the exercise throughout England and Wales of particular functions of all local government bodies or a description of local government body;
- (b) a study into the provision throughout England and Wales of particular services provided by all local government bodies or a description of local government body;
- (c) a study into the financial or other management throughout England and Wales of all local government bodies or a description of local government body.”

24 (1) Section 34 (reports on impact of statutory provisions etc) is amended as follows.

(2) In subsection (1)—

- (a) after “local authority services” insert “by bodies subject to audit and local government bodies in Wales”;
- (b) after “health service bodies” insert “and by local government bodies in Wales”;
- (c) for “such bodies” substitute “bodies subject to audit and local government bodies in Wales”.

(3) In subsection (6) omit the word “and” immediately preceding paragraph (d) and after that paragraph insert—

“(da) in the case of a study relating to a local government body in Wales, also consult the Auditor General for Wales and take account of any relevant work done or being done by the Auditor General for Wales.”

(4) After subsection (6) insert—

“(6A) The Commission may undertake or promote studies under this section relating to a local government body in Wales only if the Commission considers it necessary or desirable to do so for the purposes of any of these—

- (a) a study into the impact of anything mentioned in paragraph (a) or (b) of subsection (1) on economy, efficiency and effectiveness in the provision of local authority services throughout England and Wales by all local government bodies or a description of local government body;
- (b) a study into the impact of anything mentioned in paragraph (a) or (b) of subsection (1) on economy, efficiency and effectiveness in the provision of other services throughout England and Wales by all local government bodies or a description of local government body;
- (c) a study into the impact of anything mentioned in paragraph (a) or (b) of subsection (1) on the financial management throughout England

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- and Wales of all local government bodies or a description of local government body.”
- 25 (1) Section 36 (studies at request of educational bodies) is amended as follows.
- (2) In the Table in subsection (1)—
- (a) in the entry relating to a higher education funding council, for “A higher education funding council” substitute “The Higher Education Funding Council for England”;
 - (b) in the entry relating to the governing body of an institution within the higher education sector—
 - (i) after “institution” insert “in England”;
 - (ii) for “higher education funding council” substitute “Higher Education Funding Council for England”;
 - (c) in the entry relating to a funding agency under Part 1 of the Education Act 1994, after “Education Act 1994” insert “in England”;
 - (d) in the entry relating to the governing body of an institution receiving financial support under Part 1 of the Education Act 1994, after “institution” insert “in England”;
 - (e) omit the entry relating to the National Council for Education and Training for Wales;
 - (f) in the entry relating to the governing body of an institution within the further education sector—
 - (i) after “institution” insert “in England”;
 - (ii) for “the Learning and Skills Council for England or the National Council for Education and Training for Wales” substitute “or the Learning and Skills Council for England”.
- (3) In subsection (2) for “a higher education funding council” substitute “the Higher Education Funding Council for England”.
- (4) In subsection (3) after “further education corporation” insert “in England”.
- 26 In section 38 (benefit administration studies for Secretary of State) after subsection (1) insert—
- “(1A) The Secretary of State may not exercise the power conferred by subsection (1) in relation to a county council, county borough council or community council in Wales.”
- 27 (1) Section 40 (studies relating to registered social landlords) is amended as follows.
- (2) In subsection (1)—
- (a) for “Relevant Authority” substitute “Housing Corporation”;
 - (b) after “registered social landlords” insert “(other than registered social landlords in Wales)”.
- (3) Omit subsection (2A).
- (4) In subsection (4) for “Relevant Authority” substitute “Housing Corporation”.
- (5) In subsection (6) for “Relevant Authority” (in both places) substitute “Housing Corporation”.
- 28 (1) Section 41 (provisions supplementary to section 40) is amended as follows.

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- (2) In subsection (1) for “Relevant Authority” substitute “Housing Corporation”.
- (3) In subsection (4) for “Relevant Authority” substitute “Housing Corporation”.
- 29 (1) Section 41A (inspections of registered social landlords) is amended as follows.
 - (2) After subsection (1) insert—
 - “(1A) The Commission may not carry out an inspection under subsection (1) in relation to a registered social landlord in Wales.”
 - (3) In subsection (3) for “Relevant Authority” substitute “Housing Corporation”.
 - (4) In subsection (4)(a) for “Relevant Authority” substitute “Housing Corporation”.
 - (5) In subsection (6) for “Relevant Authority” substitute “Housing Corporation”.
- 30 (1) Section 41B (fees for inspections under section 41A) is amended as follows.
 - (2) In subsection (1) for “appropriate person” (in both places) substitute “Secretary of State”.
 - (3) Omit subsections (2), (4) and (6).
 - (4) In subsection (5) omit “made by the Secretary of State”.
- 31 In section 43 (sections 40 to 42: interpretation)—
 - (a) after “In” insert “this section and”;
 - (b) after “Housing Act 1996” insert “and “registered social landlord in Wales” means a registered social landlord which is mentioned in any of paragraphs (a) to (c) of section 56(2) of that Act”.
- 32 In section 47 (application of performance standards provisions to parish and community councils and charter trustees)—
 - (a) for the heading substitute “Application to parish councils and charter trustees”;
 - (b) in subsection (1)(a) omit the words “and community” and “and Wales”.
- 33 In section 49(1) (restriction on disclosure of information) after paragraph (d) insert—
 - “(da) for the purposes of any function of the Auditor General for Wales under the Public Audit (Wales) Act 2004 or (in relation to a health service body) under the Government of Wales Act 1998;”.
- 34 After section 51 insert—

“51A Co-operation with the Auditor General for Wales

The Commission must co-operate with the Auditor General for Wales where it seems to it appropriate to do so for the efficient and effective discharge of—

- (a) its functions under sections 33 and 34, or
- (b) its functions in relation to bodies mentioned in paragraph 1(g) of Schedule 2.

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

51B Provision of information to Auditor General for Wales

The Commission must, on request, provide the Auditor General for Wales with any information he may reasonably require for the purpose of making comparisons, in the discharge of his functions under sections 41 and 42 of the Public Audit (Wales) Act 2004, between local government bodies in Wales and other local government bodies.”

35 In section 52(1) (orders and regulations) omit “or the National Assembly for Wales”.

36 In section 53(1) (interpretation) at the appropriate places insert—

““local government body” means a body mentioned in paragraph 1 of Schedule 2, other than one mentioned in paragraph (g) of that paragraph;”;

““local government body in Wales” has the meaning given in section 12(1) of the Public Audit (Wales) Act 2004;”;

““Welsh NHS body” has the meaning given in section 60 of the Public Audit (Wales) Act 2004;”.

37 In paragraph 8A of Schedule 1 (grants in respect of inspections under section 41A) for the words from “Each of” to “National Assembly for Wales” substitute “The Secretary of State”.

38 (1) Schedule 2 (accounts subject to audit) is amended as follows.

(2) In paragraph 1(g) after “1977” insert “, other than a Welsh NHS body”.

(3) After paragraph 1A insert—

“1B Section 2 does not apply to the accounts of a local government body in Wales.”

School Standards and Framework Act 1998 (c. 31)

39 The School Standards and Framework Act 1998 is amended as follows.

40 In section 53 (certification of statements by Audit Commission), in subsection (1) after “local education authority” insert “in England”.

41 After that section insert—

“53A Certification of statements by Auditor General for Wales

(1) A local education authority in Wales shall, if directed to do so by the National Assembly for Wales, require the Auditor General for Wales to make arrangements in accordance with section 96B(1)(d) of the Government of Wales Act 1998 for certifying—

(a) such statement or statements prepared by the authority under section 52 above, or

(b) such part or parts of any such statement or statements,

as may be specified in the directions; and for the purposes of section 96B(1)(d) of that Act any statement under section 52 above shall be regarded as a return by the authority.

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

- (2) The arrangements made by the Auditor General for Wales in pursuance of subsection (1) shall include arrangements for sending to the National Assembly for Wales—
- (a) a copy of the statement or statements so certified, or
 - (b) a copy of the part or parts so certified,
- as the case may be.
- (3) Directions given under subsection (1) may relate to any local education authority or to local education authorities generally or to any class or description of such authority.”

Government of Wales Act 1998 (c. 38)

42 The Government of Wales Act 1998 is amended as follows.

43 After section 41 insert—

“41A Co-operation with the Auditor General for Wales

The Assembly must co-operate with the Auditor General for Wales where it seems to the Assembly appropriate to do so for the efficient and effective discharge of its functions in relation to Welsh NHS bodies (within the meaning given in section 60 of the Public Audit (Wales) Act 2004).”

44 Omit section 100(6) (co-operation of Auditor General for Wales and Comptroller and Auditor General with respect to examinations into Assembly’s use of resources etc.).

45 In section 101 (examinations into finances of Assembly by Comptroller and Auditor General), after subsection (1) insert—

“(1A) But subsection (1) does not apply in relation to any document in the custody or under the control of a Welsh NHS body (within the meaning given in section 60 of the Public Audit (Wales) Act 2004).”

46 In section 144 (accounts, audit and reports), in subsection (2) for “subject to audit by auditors appointed by the Audit Commission)” substitute “and audit of NHS bodies”.

47 (1) Section 145 (examination into use of resources) is amended as follows.

(2) Omit subsection (5).

(3) At the end of that section insert—

“(7) This section is without prejudice to the power conferred on the Auditor General for Wales by section 96(3)(b).”

48 In Schedule 6, omit paragraph 8(5) (co-operation of Auditor General for Wales and Comptroller and Auditor General in connection with examinations in respect of Her Majesty’s Chief Inspector of Education and Training in Wales).

49 In Schedule 7, omit paragraph 8(5) (co-operation of Auditor General for Wales and Comptroller and Auditor General in connection with examinations in respect of the Forestry Commissioners).

- 50 In Schedule 9, omit paragraph 12(5) (co-operation of Auditor General for Wales and Comptroller and Auditor General in connection with examinations in respect of the Welsh Administration Ombudsman).
- 51 In Schedule 17, in Part 2 (bodies partially subject to audit etc provisions), after paragraph 14 insert—
- “14A. A body of trustees appointed in pursuance of section 29(1) of the National Health Service Reorganisation Act 1973 and section 95(1) of the National Health Service Act 1977 for a trust all or most of whose hospitals, establishments and facilities are situated in Wales.”

Local Government Act 2000 (c. 22)

- 52 The Local Government Act 2000 is amended as follows.
- 53 (1) Section 49 (principles governing conduct of members of relevant authorities) is amended as follows.
- (2) In subsection (4) after paragraph (a) insert—
- “(aa) the Auditor General for Wales.”
- (3) In subsection (5)(b) for “Audit Commission” substitute “Auditor General for Wales”.
- 54 In section 63 (restrictions on disclosure of information), in subsection (1) after paragraph (e) insert—
- “(f) the disclosure is made to the Auditor General for Wales for the purposes of any functions of the Auditor General for Wales or an auditor under Part 2 of the Public Audit (Wales) Act 2004”.
- 55 (1) Section 82 (code of conduct for local government employees) is amended as follows.
- (2) In subsection (5) after paragraph (a) insert—
- “(aa) the Auditor General for Wales.”
- (3) In subsection (6)(b) for “Audit Commission” substitute “Auditor General for Wales”.

Health (Wales) Act 2003 (c. 4)

- 56 In Schedule 2 to the Health (Wales) Act 2003, omit paragraph 25(4) (co-operation of Auditor General for Wales and Comptroller and Auditor General with respect to examinations in respect of the Wales Centre for Health).

Health and Social Care (Community Health and Standards) Act 2003 (c. 43)

- 57 The Health and Social Care (Community Health and Standards) Act 2003 is amended as follows.
- 58 In section 60 (provision of material to Comptroller and Auditor General etc), after subsection (1) insert—
- “(1A) The CHAI must also, on request, provide the Auditor General for Wales with all material which is relevant to a review under section 51 and to one or more Welsh NHS bodies.”
- 59 After section 69 insert—

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“69A Provision of information by Auditor General for Wales

The Auditor General for Wales must, on request, provide the CHAI with any information it may reasonably require for the purpose of making comparisons, in the exercise of its functions under sections 51, 52 and 57, between English NHS bodies and Welsh NHS bodies.”

60 In section 70 (reviews and investigations by the Assembly relating to provision of health care), after subsection (3) insert—

- “(3A) Before conducting a review under this section the Assembly must—
- (a) consult the Auditor General for Wales, and
 - (b) take into account any relevant work done or being done by the Auditor General for Wales.”

61 After section 145 insert—

“145A Duties in connection with the Auditor General for Wales

- (1) The CHAI must co-operate with the Auditor General for Wales where it seems to it appropriate to do so for the efficient and effective discharge of its functions.
- (2) The CHAI must also—
 - (a) consult the Auditor General for Wales, and
 - (b) take into account any relevant work done or being done by the Auditor General for Wales,before exercising its functions under section 51 in relation to a Welsh NHS body.
- (3) Subsection (2) does not apply in the case of a review requested by the Secretary of State under section 51(2).”