



Public Audit (Wales) Act 2004

2004 CHAPTER 23

PART 2

LOCAL GOVERNMENT BODIES IN WALES

CHAPTER 1

ACCOUNTS AND AUDIT

Audit of accounts

17 ^[F1]General duties on audit of accounts]

- (1) This section applies in relation to the audit of a body's accounts under this Chapter.
- (2) ^[F2]The Auditor General for Wales must], by examination of the accounts and otherwise, satisfy himself of these things—
 - (a) that the accounts are prepared in accordance with regulations under section 39;
 - (b) that they comply with the requirements of all other statutory provisions applicable to the accounts;
 - (c) that proper practices have been observed in the compilation of the accounts;
 - (d) that the body has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources;
 - (e) that the body, if required to publish information in pursuance of a direction under section 47 (performance information) has made such arrangements for collecting and recording the information and for publishing it as are required for the performance of its duties under that section.

^{F3}(3)

^{F3}(4)

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 17. (See end of Document for details)

Textual Amendments

- F1** S. 17 heading substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 23(4)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F2** Words in s. 17(2) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 23(2)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F3** S. 17(3)(4) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 23(3)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)

Changes to legislation:

There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 17.