



Public Audit (Wales) Act 2004

2004 CHAPTER 23

PART 2

LOCAL GOVERNMENT BODIES IN WALES

CHAPTER 1

ACCOUNTS AND AUDIT

Auditors' reports and recommendations

24 Consideration of reports in public interest

- (1) This section applies if [^{F1}the Auditor General for Wales] makes a report under section 22 on a matter which comes to his notice in the course of the audit of the accounts of a body.
- (2) The body must take the report into consideration—
 - (a) as soon as practicable after receiving it, if the body is a body mentioned in subsection (3);
 - (b) in accordance with section 25, in any other case.
- (3) The bodies referred to in subsection (2)(a) are—
 - (a) a port health authority;
 - (b) a conservation board;
 - (c) an internal drainage board;
 - (d) a local probation board;
 - [^{F2}(e) a probation trust.]
- (4) The agenda supplied to members of the body for the meeting of the body at which the report is to be considered must be accompanied by the report.
- (5) Subsection (6) applies to these powers—

Status: Point in time view as at 21/07/2020. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 24. (See end of Document for details)

- (a) the power under section 1(4)(b) of the Public Bodies (Admission to Meetings) Act 1960 (c. 67) to exclude items from the matter [^{F3}published under that provision];
- (b) the power under section 100B(2) of the Local Government Act 1972 (c. 70) to—
 - (i) exclude documents from the documents [^{F4}published] under section 100B(1) of that Act, [^{F5}or]
 - (ii) [^{F5}exclude items from the matter supplied under section 100B(7) of that Act (public access to agenda and reports before meetings and supply of agenda etc. to newspapers).]
- (6) The powers mentioned in subsection (5) do not include power to exclude the report.
- (7) Part 5A of the Local Government Act 1972 has effect in relation to the report as if section [^{F6}100C(2)(d) and (6)(d) of that Act] were not limited to so much of the report as relates to an item during which the meeting was open to the public.

Textual Amendments

- F1** Words in s. 24 substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 29** (with **Sch. 3 paras. 2, 3**); S.I. 2013/1466, art. 3(1)
- F2** S. 24(2)(e) inserted (1.3.2008) by Offender Management Act 2007 (c. 21), ss. 5(6), 41(1), **Sch. 1 para. 13(5)(b)**; S.I. 2008/504, **art. 2(a)**
- F3** Words in s. 24(5)(a) substituted (temp.) by virtue of S.I. 2020/442, Sch. para. 3(a)(i) (with reg. 19) (as inserted (21.7.2020) by virtue of **The Local Authorities (Coronavirus) (Meetings) (Wales) (Amendment) Regulations 2020** (S.I. 2020/653), regs. 1(2), **5(2)**)
- F4** Word in s. 24(5)(b)(i) substituted (temp.) by virtue of S.I. 2020/442, Sch. para. 3(a)(ii) (with reg. 19) (as inserted (21.7.2020) by virtue of **The Local Authorities (Coronavirus) (Meetings) (Wales) (Amendment) Regulations 2020** (S.I. 2020/653), regs. 1(2), **5(2)**)
- F5** S. 24(5)(b)(ii) and word omitted (temp.) by virtue of S.I. 2020/442, Sch. para. 3(a)(iii) (with reg. 19) (as inserted (21.7.2020) by virtue of **The Local Authorities (Coronavirus) (Meetings) (Wales) (Amendment) Regulations 2020** (S.I. 2020/653), regs. 1(2), **5(2)**)
- F6** Words in s. 24(7) substituted (temp.) by virtue of S.I. 2020/442, Sch. para. 3(a)(iv) (with reg. 19) (as inserted (21.7.2020) by virtue of **The Local Authorities (Coronavirus) (Meetings) (Wales) (Amendment) Regulations 2020** (S.I. 2020/653), regs. 1(2), **5(2)**)

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Changes to legislation:

There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 24.