



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Status: This is the original version (as it was originally enacted).

- (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 supplied under that section (supply of agenda etc. to newspapers);
 - (b) the power under section 100B(2) of the Local Government Act 1972 (c. 70) to—
 - (i) exclude documents from the documents open to inspection under section 100B(1) of that Act, or
 - (ii) 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 100C(1)(d) of that Act (public access to copies of reports for 6 years after meeting) were not limited to so much of the report as relates to an item during which the meeting was open to the public.