



Public Audit (Wales) Act 2004

2004 CHAPTER 23

PART 2

LOCAL GOVERNMENT BODIES IN WALES

CHAPTER 1

ACCOUNTS AND AUDIT

Auditors' reports and recommendations

27 Additional publicity for immediate reports

- (1) This section applies where under section 22(5) [^{F1}the Auditor General for Wales] has sent a report made under section 22(3) to a body.
- (2) From the time when the report is received by the body any member of the public may—
 - (a) inspect the report at all reasonable times without payment;
 - (b) make a copy of the report or any part of it at all reasonable times without payment;
 - (c) require the body to supply him on payment of a reasonable sum with a copy of the report or any part of it.
- (3) On receiving a report sent to it under section 22(5) a body must immediately—
 - (a) ensure that a notice is published in one or more newspapers circulating in the area of the body, and
 - (b) supply a copy of the report to every member of the body.
- (4) The notice published under subsection (3) must—
 - (a) identify the subject-matter of the report, and

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 27. (See end of Document for details)

- (b) state that any member of the public may inspect the report and make a copy of it or any part of it between such times and at such place or places as are specified in the notice.
- (5) [^{F2}The Auditor General for Wales] may—
- (a) notify any person that he has made the report;
 - (b) supply a copy of the report or of any part of it to any person.
- (6) A person who has custody of a report made under section 22(3) commits an offence if—
- (a) he obstructs a person in the exercise of a right conferred by subsection (2) (a) or (b), or
 - (b) he refuses to comply with a requirement under subsection (2)(c).
- (7) A person guilty of an offence under subsection (6) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (8) A body commits an offence if it fails to comply with a requirement of subsection (3).
- (9) A body guilty of an offence under subsection (8) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (10) Nothing in this section affects the operation of section 24(4) to (7).

Textual Amendments

- F1** Words in s. 27(1) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 32(2)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F2** Words in s. 27(5) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 32(3)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)

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