

# Public Audit (Wales) Act 2004

# **2004 CHAPTER 23**

## PART 2

LOCAL GOVERNMENT BODIES IN WALES

#### CHAPTER 1

#### ACCOUNTS AND AUDIT

Auditors' reports and recommendations

## 28 Additional publicity for non-immediate reports

(1) This section applies where under section 22(6) an auditor has sent a report made under section 22(4) to a body.

(2) The auditor may—

- (a) notify any person that he has made the report;
- (b) publish the report;
- (c) supply a copy of the report or any part of it to any person.

(3) From the time when the report is sent to the body—

- (a) the auditor must ensure that any member of the public may—
  - (i) inspect the report at all reasonable times without payment;
  - (ii) make a copy of the report or any part of it at all reasonable times without payment;
- (b) any member of the public may require the auditor to supply him on payment of a reasonable sum with a copy of the report or any part of it.
- (4) From the end of the period of one year starting with the day on which the report is sent to the body, the obligations of the auditor under subsection (3)—
  - (a) cease to be his obligations, but

Status: This is the original version (as it was originally enacted).

(b) become obligations of the Auditor General for Wales instead.