



Public Audit (Wales) Act 2004

2004 CHAPTER 23

PART 2

LOCAL GOVERNMENT BODIES IN WALES

CHAPTER 1

ACCOUNTS AND AUDIT

[^{F1}Public inspection etc and action by the Auditor General for Wales]

32 Declaration that item of account is unlawful

- (1) Where it appears to [^{F1}the Auditor General for Wales in] carrying out an audit under this Chapter that an item of account is contrary to law, [^{F2}he] may apply to the court for a declaration that the item is contrary to law.
- (2) On an application under this section the court may make or refuse to make the declaration applied for.
- (3) If the court makes the declaration applied for it may also order rectification of the accounts.
- (4) If [^{F3}the Auditor General for Wales] decides not to make an application for a declaration under this section in relation to an item of account, he must notify a person who has made an objection under section 31(1)(a) in relation to the item of account of his decision.
- (5) Subsection (4) does not apply if the person who has made the objection has failed to comply with section 31(2).
- (6) A person notified under subsection (4) of [^{F4}the Auditor General for Wales]’s decision may require the auditor to state in writing the reasons for his decision before the end

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 32. (See end of Document for details)

of the permitted period, which is 14 days starting with the day on which the person is notified of [^{F4}the Auditor General for Wales]’s decision.

- (7) A person who receives reasons for [^{F4}the Auditor General for Wales]’s decision under subsection (6) may appeal to the court against the decision before the end of the permitted period, which is 28 days starting with the day on which he receives the reasons.
- (8) On an appeal under subsection (7) the court has the same powers in relation to the item of account as it would have if [^{F4}the Auditor General for Wales] had applied to the court for a declaration under subsection (1) in relation to the item of account.
- (9) On an application or appeal under this section relating to the accounts of a body, the court may make such order as it thinks fit for the payment by the body of expenses incurred in connection with the application or appeal by—
- (a) [^{F4}the Auditor General for Wales];
 - (b) the person by whom the appeal is brought.
- (10) The High Court and the county [^{F5}court] have jurisdiction for the purposes of this section.

Textual Amendments

- F1** Words in s. 32(1) substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 37\(2\)\(a\)](#) (with [Sch. 3 paras. 2, 3](#)); S.I. 2013/1466, art. 3(1)
- F2** Word in s. 32(1) substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 37\(2\)\(b\)](#) (with [Sch. 3 paras. 2, 3](#)); S.I. 2013/1466, art. 3(1)
- F3** Words in s. 32(4) substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 37\(3\)](#) (with [Sch. 3 paras. 2, 3](#)); S.I. 2013/1466, art. 3(1)
- F4** Words in s. 32(6)-(9) substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 37\(4\)](#) (with [Sch. 3 paras. 2, 3](#)); S.I. 2013/1466, art. 3(1)
- F5** Word in s. 32(10) substituted (22.4.2014) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(3), [Sch. 9 para. 124](#); S.I. 2014/954, art. 2(c) (with art. 3) (with transitional provisions and savings in S.I. 2014/956, arts. 3-11)

Changes to legislation:

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