



Public Audit (Wales) Act 2004

2004 CHAPTER 23

PART 2

LOCAL GOVERNMENT BODIES IN WALES

CHAPTER 1

ACCOUNTS AND AUDIT

Prevention of unlawful expenditure etc

33 Advisory notices

- (1) [^{F1}The Auditor General for Wales] may issue a notice under this section (an “advisory notice”) if he has reason to believe that one or more of the requirements specified in subsection (2) is met [^{F2}in respect of a local government body in Wales].
- (2) The requirements are that—
 - (a) the body or an officer of the body is about to make or has made a decision which involves or would involve the body incurring expenditure which is unlawful;
 - (b) the body or an officer of the body is about to take or has begun to take a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency;
 - (c) the body or an officer of the body is about to enter an item of account, the entry of which is unlawful.
- (3) For the purposes of this section and section 34 the actions of any of these are to be treated as the actions of a body—
 - (a) a committee or sub-committee of the body;
 - (b) a person (other than an officer of the body) authorised to act on behalf of the body.

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 33. (See end of Document for details)

- (4) An advisory notice is a notice which meets these requirements—
 - (a) it is addressed to the body or officer;
 - (b) it specifies which of the requirements specified in subsection (2) is met and the decision, course of action or item of account to which the notice relates;
 - (c) it specifies that the notice will take effect on the day a copy of it is served on the person to whom it is addressed;
 - (d) it requires the body or officer to give [^{F3}the Auditor General for Wales] not less than the specified period of notice in writing of the intention of the body or officer to—
 - (i) make or implement the decision to which the notice relates,
 - (ii) take or continue to take the course of action to which the notice relates, or
 - (iii) enter the item of account to which the notice relates.
- (5) For the purposes of subsection (4)(d) the specified period of notice is the period (not exceeding 21 days) specified in the advisory notice.
- (6) A copy of an advisory notice—
 - (a) must be served on the body to which, or to an officer of which, it is addressed;
 - (b) if the notice is addressed to an officer, must be served on him;
 - (c) may be served on any other person considered appropriate by [^{F4}the Auditor General for Wales].
- (7) [^{F5}The Auditor General for Wales] must before the end of the required period serve a statement of his reasons for the belief referred to in subsection (1) on—
 - (a) the body, and
 - (b) if the advisory notice is addressed to an officer of the body, the officer.
- (8) The required period for the purposes of subsection (7) is 7 days starting on the day on which a copy of the advisory notice was served on the person to whom it is addressed.
- (9) A document to be served on an officer of a body under this section must be served on him by addressing it to him and—
 - (a) delivering it to him at an office of the body at which he is employed,
 - (b) leaving it at such an office, or
 - (c) sending it by post to such an office.
- (10) An advisory notice may at any time be withdrawn by [^{F6}the Auditor General for Wales].
- (11) [^{F7}The Auditor General for Wales] must give notice in writing of the withdrawal to any body or person on whom a copy of the advisory notice was served under subsection (6).

^{F8}(12)

Textual Amendments

F1 Words in s. 33(1) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 38(2)(a)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)

F2 Words in s. 33(1) inserted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 38(2)(b)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)

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- F3** Words in s. 33(4)(d) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 38(3)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F4** Words in s. 33(6)(c) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 38(4)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F5** Words in s. 33(7) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 38(5)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F6** Words in s. 33(10) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 38(6)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F7** Words in s. 33(11) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 38(7)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F8** S. 33(12) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 38(8)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)

Changes to legislation:

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