



Public Audit (Wales) Act 2004

2004 CHAPTER 23

PART 2

LOCAL GOVERNMENT BODIES IN WALES

CHAPTER 1

ACCOUNTS AND AUDIT

Miscellaneous

37 Extraordinary audit

- (1) The Auditor General for Wales may ^{F1}... hold an extraordinary audit of the accounts of a local government body in Wales if the condition in subsection (2) or the condition in subsection (3) is met.
- (2) The condition is that it appears to the Auditor General for Wales to be desirable to hold an extraordinary audit of the body's accounts.
- (3) The condition is that an application for an extraordinary audit of the body's accounts is made by a local government elector for the area of the body.
- (4) [^{F2}the Welsh Ministers] may require the Auditor General for Wales to ^{F3}... hold an extraordinary audit of the accounts of a local government body in Wales if it appears to [^{F2}the Welsh Ministers] to be desirable in the public interest for an extraordinary audit of the body's accounts to be held.
- (5) These provisions apply to an extraordinary audit under this section as they apply to an ordinary audit under this Chapter—
 - ^{F4}(a)
 - (b) sections 17 to 19;
 - (c) sections 22 to 28;

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 37. (See end of Document for details)

- (d) sections 31 and 32.
- (6) An extraordinary audit of a body's accounts may be held under this section only if 3 clear days' notice in writing of the audit is given to the body.
- (7) The expenditure incurred in holding an extraordinary audit of a body's accounts under this section must be met in the first instance by the Auditor General for Wales.
- (8) [^{F5}The Wales Audit Office] may recover all or part of the expenditure from the body.

Textual Amendments

- F1** Words in s. 37(1) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 42(3)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F2** Words in s. 37 substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 42(2)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F3** Words in s. 37(4) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 42(4)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F4** S. 37(5)(a) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 42(5)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F5** Words in s. 37(8) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 42(6)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)

Changes to legislation:

There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 37.