

*These notes refer to the Public Audit (Wales) Act 2004
(c.23) which received Royal Assent on 16 September 2004*

PUBLIC AUDIT (WALES) ACT 2004

EXPLANATORY NOTES

TERRITORIAL EXTENT AND DEVOLUTION

Part 2, Chapter 1: Accounts and Audit

Miscellaneous

Section 37: Extraordinary audit

82. This section empowers the Auditor General to direct an auditor to hold an extraordinary audit of the accounts of a local government body in Wales if he or the Auditor General considers it desirable or if an application for an extraordinary audit is made by a local government elector for the area. Three clear days' notice must be given to the body of an extraordinary audit. Expenditure related to the audit must be borne initially by the Auditor General although he may recover all or part of the expenditure from the body. The Assembly may also require the Auditor General to direct an auditor to hold such an audit, where the Assembly considers that is desirable in the public interest.