



Public Audit (Wales) Act 2004

2004 CHAPTER 23

PART 2

LOCAL GOVERNMENT BODIES IN WALES

CHAPTER 1

ACCOUNTS AND AUDIT

Miscellaneous

39 Accounts and audit regulations

- (1) The [^{F1}Welsh Ministers] may by regulations applying to local government bodies in Wales make provision with respect to—
 - (a) the keeping of accounts;
 - (b) the form, preparation and certification of accounts and of statements of accounts;
 - (c) the deposit of the accounts of a body at the offices of the body or at another place;
 - (d) the publication of information relating to accounts and the publication of statements of accounts;
 - (e) the exercise of any rights of objection or inspection conferred by section 29, 30 or 31 and the steps to be taken by a body for informing local government electors for the area of the body of those rights.
- (2) Before making any regulations under this section the [^{F1}Welsh Ministers] must consult—
 - (a) the Auditor General for Wales,
 - (b) any associations of local authorities in Wales which appear to [^{F2}them] to be concerned, and
 - (c) any bodies of accountants which appear to [^{F2}them] to be appropriate.

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 39. (See end of Document for details)

- (3) A person commits an offence if—
- (a) without reasonable excuse he contravenes a provision of regulations under this section, and
 - (b) the regulations declare that contravention of the provision is an offence.
- (4) A person guilty of an offence under subsection (3) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (5) Subsection (6) applies if—
- (a) a person is convicted of committing an offence under subsection (3) in relation to a body, and
 - (b) expenses are incurred by [^{F3}the Auditor General for Wales or the Wales Audit Office] in connection with proceedings for the offence.
- (6) The expenses may be recovered [^{F4}by the Wales Audit Office] from the convicted person or the body, to the extent that they are not recovered from any other source.

Textual Amendments

- F1** Words in s. 39 substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 44(2)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F2** Word in s. 39(2) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 44(3)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F3** Words in s. 39(5)(b) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 44(4)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F4** Words in s. 39(6) inserted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 44(5)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)

Commencement Information

- I1** S. 39 partly in force; s. 39 not in force at Royal Assent see s. 73; s. 39 in force for specified purposes at 31.1.2005 by S.I. 2005/71, **art. 2, Sch.**; s. 39 in force for further specified purposes at 1.4.2005 by S.I. 2005/558, **art. 2, Sch 1**

Changes to legislation:

There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 39.