



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 Assembly 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 Assembly must consult—
 - (a) the Auditor General for Wales,
 - (b) any associations of local authorities in Wales which appear to it to be concerned, and
 - (c) any bodies of accountants which appear to it to be appropriate.

Status: This is the original version (as it was originally enacted).

- (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 an auditor in connection with proceedings for the offence.
- (6) The expenses may be recovered from the convicted person or the body, to the extent that they are not recovered from any other source.