

SCHEDULE 2

Transitional Provisions and Savings

Audit Commission Act 1998: provisions concerning recovery of amounts not accounted for

3. Despite the coming into force of subsections (1) and (2) of section 69 and of paragraph 38(3) of Schedule 2—

- (a) section 2 of the Audit Commission Act 1998 is to continue to apply to the accounts of a local government body in Wales (other than a police authority for a police area in Wales) for the purposes of —
 - (i) section 16(1)(a) of that Act, to the extent that that provision is saved by sub-paragraph (c); and
 - (ii) section 18 of that Act, to the extent that that section is saved by sub-paragraph (b);
- (b) section 18 of the Audit Commission Act 1998 is to remain in force—
 - (i) in so far it relates to accounts of a local government body in Wales (other than a police authority for a police area in Wales) prepared in respect of a financial year beginning before 1 April 2005; and
 - (ii) so that the function of an auditor under subsection (1) of that section is to be exercisable only in relation to a matter in respect of which a local government elector has made an objection under section 16(1)(a) of that Act;
- (c) the rights of a local government elector under section 16(1)(a) of the Audit Commission Act 1998 to attend before an auditor and make objections are to remain in force in so far as —
 - (i) the objection relates to any matter in respect of which an auditor could take action under section 18(1) of that Act, as saved by sub-paragraph (b);
 - (ii) the accounts in question are accounts of a local government body in Wales (other than a police authority for a police area in Wales); and
 - (iii) the accounts in question were prepared in respect of a financial year beginning before 1 April 2005.