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## WELSH STATUTORY INSTRUMENTS

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# 2005 No. 71 (W.9) (C.3)

## PUBLIC AUDIT, ENGLAND AND WALES

### The Public Audit (Wales) Act 2004 (Commencement No. 1) Order 2005

*Made* - - - - - *18 January 2005*

The National Assembly for Wales, in exercise of the powers conferred upon it by section 73 of the Public Audit (Wales) Act 2004(1), hereby makes the following Order:

#### **Citation and interpretation**

1.—(1) This Order may be cited as the Public Audit (Wales) Act 2004 (Commencement No. 1) Order 2005.

(2) In this Order, “the Act” (“*y Ddeddf*”) means the Public Audit (Wales) Act 2004.

(3) References to sections and Schedules are, unless otherwise stated, references to sections of, and Schedules to, the Act.

#### **Provisions coming into force on 31st January 2005**

2.—(1) The provisions of the Act specified in the first column of the Schedule to this Order come into force on 31 January 2005.

(2) The provisions referred to in paragraph (1) above come into force for the purposes specified in the second column of the Schedule to this Order.

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(2).

18 January 2005

*D. Elis-Thomas*  
The Presiding Officer of the National Assembly

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(1) 2004 c. 23.  
(2) 1998 c. 38.

## SCHEDULE

Article 2

**Provisions coming into force on 31 January 2005**

Section 12	All purposes.
Section 16	All purposes.
Subsections (1) to (3) of section 20	For the purpose of the prescription of scales of fees for the audit of accounts prepared in respect of financial years beginning on or after 1st April 2005.
Subsections (1), (2) and (5) of section 21	All purposes.
Section 39	For the purpose of consulting on, and making, regulations in relation to accounts or statements of accounts prepared in respect of financial years beginning on or after 1st April 2005.
Section 50 and paragraphs 1 and 7 of Schedule 1	For the purpose of bringing into effect: (a) paragraph 1 of Schedule 1, in so far as necessary for the purposes of (b) below, and (b) paragraph 7 of Schedule 1, in so far as it provides for a new section 8A to be inserted after section 8 of the Local Government Act 1999 (3).
Subsections (6) to (8) of section 54	All purposes.
Section 58	All purposes.
Section 59	All purposes.
Section 68 and Schedule 3	All purposes.

**EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order brings into force various provisions of the Public Audit (Wales) Act 2004 (“the Act”) in England and Wales.

References to sections or Schedules are, unless indicated otherwise, references to sections of, or Schedules to, the Act.

The provisions of the Act listed in the first column of the Schedule to this Order will come into force on 31 January 2005. Unless otherwise specified in the second column of the Schedule, those provisions will come into force on that date for all purposes. The effect of those provisions is as follows.

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(3) 1999 c. 27.

Section 12 defines the term “local government body in Wales” for the purposes of the Act. It also gives the National Assembly for Wales (“the Assembly”) a power to alter the list of bodies which are defined as local government bodies in Wales.

Section 16 confers a power on the Auditor General for Wales to issue a code of audit practice prescribing the way in which auditors are to carry out their functions under Chapter 1 of Part 2 of the Act.

Subsections (1)-(3) of section 20 confer a power on the Auditor General for Wales to prescribe a scale or scales of fees payable for the audit of accounts of local government bodies in Wales under the Act. These provisions are brought into force only in relation to fees payable for the audit of accounts prepared in respect of financial years beginning on or after 1st April 2005, the date on which it is intended that the remaining provisions of the Act will be brought into effect.

Subsections (1), (2) and (5) of section 21 give the Assembly a power to replace the scale or scales set by the Auditor General for Wales with a scale or scales of its own, if it considers it necessary or desirable to do so.

Section 39 confers a power on the Assembly to make regulations governing the keeping, form, certification etc of accounts by local government bodies in Wales, and the exercise by members of the public of rights under sections 29 — 31 of the Act to have access to documents, and to raise questions and objections. The provision is brought into force only to enable regulations to be made governing accounts and statements of accounts prepared in respect of financial years beginning on or after 1st April 2005.

Section 50 provides that Schedule 1 has effect. It is brought into force by this Order only for the purpose of bringing into effect part of paragraph 7 of Schedule 1, providing for a new section 8A to be inserted after section 8 of the Local Government Act 1999 (“the 1999 Act”). The new section 8A of the 1999 Act gives the Auditor General for Wales a power to issue a code of practice prescribing the way in which auditors appointed by him or her are to carry out their functions under section 7 of the 1999 Act. It also gives the Auditor General for Wales power to prescribe a scale or scales of fees in respect of the audit of performance plans, by auditors appointed by him or her, under Part 1 of the 1999 Act. By virtue of the new section 8A(4) of the 1999 Act, the Assembly has the power to prescribe an alternative scale or scales of fees.

Subsections (6) to (8) of section 54 confer a power on the Secretary of State to repeal or amend the preceding provisions of section 54, by order made by statutory instrument.

Section 58 contains provisions as to the form and content of orders and regulations which the Assembly can make under Part 2 of the Act, and as to the content of orders or regulations which the Secretary of State can make under the same Part.

Section 59 sets out the interpretation of various terms for the purposes of Part 2 of the Act.

Section 68 provides for the making of transfer schemes to transfer property, rights and liabilities to the Auditor General for Wales, and gives effect to Schedule 3, which makes further provision about such transfer schemes.