

*Changes to legislation:* There are currently no known outstanding effects for the Public Audit (Wales) Act 2013, Cross Heading: Public Audit (Wales) Act 2004. (See end of Document for details)

## SCHEDULE 4

### MINOR AND CONSEQUENTIAL AMENDMENTS

#### *Public Audit (Wales) Act 2004*

20 The Public Audit (Wales) Act 2004 is amended as follows.

#### Commencement Information

**I1** Sch. 4 para. 20 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

21 Omit section 14 (appointment of auditors) and 15 (persons to assist auditors).

#### Commencement Information

**I2** Sch. 4 para. 21 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

22 Omit section 16 (code of audit practice).

#### Commencement Information

**I3** Sch. 4 para. 22 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 23 (1) Section 17 (general duties of auditors) is amended as follows.
- (2) In subsection (2), for “An auditor must” substitute “ The Auditor General for Wales must ”.
- (3) Omit subsections (3) and (4).
- (4) Accordingly, the heading of section 17 becomes “ General duties on audit of accounts ”.

#### Commencement Information

**I4** Sch. 4 para. 23 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

24 Omit section 18 (auditors' rights to documents and information) and 19 (auditor' rights to documents and information: offences).

#### Commencement Information

**I5** Sch. 4 para. 24 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 25 (1) Section 20 (fees for audit) is amended as follows.
- (2) Before subsection (1), insert—
- “(A1) The Wales Audit Office must, in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013, charge a fee in respect of functions exercised by the Auditor General for Wales—

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- (a) in auditing the accounts of local government bodies in Wales under this Chapter, and
  - (b) in undertaking studies at the request of a local government body under section 44.”.
- (3) Accordingly, the heading of section 20 becomes “ Fees in respect of functions exercised by the Auditor General for Wales ”.
- (4) In subsection (1), for “The Auditor General for Wales” substitute “ The Wales Audit Office ”.
- (5) In subsection (2)—
- (a) for “the Auditor General for Wales” each time those words appear substitute “ the Wales Audit Office ”;
  - (b) in paragraph (a), for “of local authorities” substitute “ of local government bodies ”;
  - (c) for paragraph (b), substitute—  
“ (b) such other persons as the Wales Audit Office thinks fit.”.
- (6) Omit subsection (3).
- (7) In subsection (4), for “the Auditor General for Wales” substitute “ the Wales Audit Office ”.
- (8) In subsection (5)—
- (a) for “the Auditor General for Wales” each time those words appear substitute “ the Wales Audit Office ”;
  - (b) omit “him when prescribing”.
- (9) After subsection (5) insert—
- “(5A) But a fee charged under this section may not exceed the full cost of exercising the function to which it relates.”.
- (10) Omit subsection (6).

**Commencement Information**

**I6** Sch. 4 para. 25 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 26 Omit section 21 (fees prescribed by Assembly).

**Commencement Information**

**I7** Sch. 4 para. 26 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 27 (1) Section 22 (immediate and other reports in the public interest) is amended as follows.
- (2) For each reference to “an auditor” or “the auditor” substitute “ the Auditor General for Wales ”.
  - (3) In subsection (5), omit “, and a copy of the report to the Auditor General for Wales,”.
  - (4) In subsection (6), omit “, and a copy of the report to the Auditor General for Wales,”.

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**Commencement Information**

**I18** Sch. 4 para. 27 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 28 In section 23 (general report), for each reference to “an auditor” or “the auditor” substitute “ the Auditor General for Wales ”.

**Commencement Information**

**I19** Sch. 4 para. 28 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 29 In section 24 (consideration of reports in the public interest), for “an auditor” substitute “ the Auditor General for Wales ”.

**Commencement Information**

**I10** Sch. 4 para. 29 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 30 (1) Section 25 (procedure for consideration of reports and recommendations) is amended as follows.
- (2) In subsection (2), for “an auditor of” substitute “ the Auditor General for Wales, in auditing ”.
- (3) In subsection (4), for “the auditor” substitute “ the Auditor General for Wales ”.
- (4) In subsection (6), for “An auditor” substitute “ The Auditor General for Wales ”.

**Commencement Information**

**I11** Sch. 4 para. 30 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 31 In section 26 (publicity for meetings under section 25), for each reference to “an auditor” or “the auditor” substitute “ the Auditor General for Wales ”.

**Commencement Information**

**I12** Sch. 4 para. 31 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 32 (1) Section 27 (additional publicity for immediate reports) is amended as follows.
- (2) In subsection (1), for “an auditor” substitute “ the Auditor General for Wales ”.
- (3) In subsection (5), for “An auditor who has made a report under section 22(3)” substitute “ The Auditor General for Wales ”.

**Commencement Information**

**I13** Sch. 4 para. 32 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 33 (1) Section 28 (additional publicity for non-immediate reports) is amended as follows.

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- (2) For each reference to “an auditor” or “the auditor” substitute “ the Auditor General for Wales ”.
- (3) Omit subsection (4).

**Commencement Information**

**I14** Sch. 4 para. 33 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 34 (1) Section 29 (inspection of statements of accounts and auditors' reports) is amended as follows.
- (2) In paragraph (b) of subsection (1), for “an auditor” substitute “ the Auditor General for Wales ”.
  - (3) Accordingly the heading of section 29 becomes “Inspection of statements of accounts and Auditor General for Wales' reports”.
  - (4) Accordingly the cross-heading before section 29 becomes “ Public inspection etc and action by the Auditor General for Wales ”.

**Commencement Information**

**I15** Sch. 4 para. 34 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 35 (1) Section 30 (inspection of documents and questions at audit) is amended as follows.
- (2) In subsection (2)—
    - (a) for “the auditor of those accounts” substitute “ the Auditor General for Wales ”, and
    - (b) for “the auditor” substitute “ the Auditor General ”.
  - (3) In subsection (3), for “a body's auditor” substitute “ the Auditor General for Wales ”.

**Commencement Information**

**I16** Sch. 4 para. 35 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 36 In section 31 (right to make objection at audit), for each reference to “the auditor” substitute “ the Auditor General for Wales ”.

**Commencement Information**

**I17** Sch. 4 para. 36 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 37 (1) Section 32 (declaration that item of account is unlawful) is amended as follows.
- (2) In subsection (1)—
    - (a) for “an auditor” substitute “ the Auditor General for Wales in ”, and
    - (b) for “the auditor” substitute “ he ”.
  - (3) In subsection (4), for “an auditor” substitute “ the Auditor General for Wales ”.

*Changes to legislation:* There are currently no known outstanding effects for the Public Audit (Wales) Act 2013, Cross Heading: Public Audit (Wales) Act 2004. (See end of Document for details)

- (4) In subsections (6) to (9), for each reference to “an auditor” or “the auditor” substitute “the Auditor General for Wales”.

**Commencement Information**

**I18** Sch. 4 para. 37 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 38 (1) Section 33 (advisory notices) is amended as follows.
- (2) In subsection (1)—
- (a) for “An auditor of accounts of a local government body in Wales” substitute “The Auditor General for Wales”, and
- (b) after “is met” insert “in respect of a local government body in Wales”.
- (3) In paragraph (d) of subsection (4), for “the auditor of the body's accounts” substitute “the Auditor General for Wales”.
- (4) In paragraph (c) of subsection (6), for “the auditor by whom the notice is issued” substitute “the Auditor General for Wales”.
- (5) In subsection (7), for “The auditor by whom an advisory notice is issued” substitute “The Auditor General for Wales”.
- (6) In subsection (10), for “the person who for the time being is the auditor of the body to which, or to an officer of which, the notice was addressed” substitute “the Auditor General for Wales”.
- (7) In subsection (11), for “The auditor by whom an advisory notice is withdrawn” substitute “The Auditor General for Wales”.
- (8) Omit subsection (12).

**Commencement Information**

**I19** Sch. 4 para. 38 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 39 (1) Section 34 (effect of an advisory notice) is amended as follows.
- (2) In paragraph (b) of subsection (5), for “the person who is for the time being the auditor of the body's accounts” substitute “the Auditor General for Wales”.
- (3) In subsection (8)—
- (a) for “An auditor” substitute “The Wales Audit Office”, and
- (b) for “by him” substitute “by the Auditor General for Wales”.

**Commencement Information**

**I20** Sch. 4 para. 39 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 40 In subsection (3) of section 35 (advisory notices: legal actions), for “an auditor” substitute “the Auditor General for Wales”.

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**Commencement Information**

**I21** Sch. 4 para. 40 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 41 (1) Section 36 (power of auditor to make a claim for judicial review) is amended as follows.
- (2) In subsection (1)—
- (a) for “An auditor appointed to audit accounts of a local government body in Wales” substitute “The Auditor General for Wales”, and
  - (b) for the first reference to “the body” substitute “a local government body in Wales”.
- (3) In subsection (3) for “an auditor” substitute “the Auditor General for Wales”.
- (4) In subsection (4)—
- (a) for “an auditor” substitute “the Auditor General for Wales”, and
  - (b) for “the auditor” substitute “the Auditor General for Wales or the Wales Audit Office”.

**Commencement Information**

**I22** Sch. 4 para. 41 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 42 (1) Section 37 (extraordinary audit) is amended as follows.
- (2) For each reference to “the Assembly” substitute “the Welsh Ministers”.
- (3) In subsection (1) omit “direct an auditor to”.
- (4) In subsection (4) omit “direct an auditor to”.
- (5) In subsection (5), omit paragraph (a).
- (6) In subsection (8), for “The Auditor General for Wales” substitute “The Wales Audit Office”.

**Commencement Information**

**I23** Sch. 4 para. 42 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 43 In subsection (2) of section 38 (audit of accounts of officers), for “The auditor of a body's accounts” substitute “the Auditor General for Wales”.

**Commencement Information**

**I24** Sch. 4 para. 43 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 44 (1) Section 39 (accounts and audit regulations) is amended as follows.
- (2) For each reference to “Assembly” substitute “Welsh Ministers”.
- (3) In subsection (2), for each reference to “it” substitute “them”.

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(4) In paragraph (b) of subsection (5), for “an auditor” substitute “ the Auditor General for Wales or the Wales Audit Office ”.

(5) In subsection (6), after “may be recovered” insert “ by the Wales Audit Office ”.

**Commencement Information**

**I25** Sch. 4 para. 44 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

45 (1) Section 40 (documents relating to police and crime commissioners and chief constables) is amended as follows.

(2) For each reference to “Assembly” substitute “ Welsh Ministers ”.

(3) In subsection (1), for “receives a copy of a report under section 22(5) or (6)” substitute “ makes a report under section 22 ”.

**Commencement Information**

**I26** Sch. 4 para. 45 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

46 (1) Section 41 (studies for improving economy etc in services) is amended as follows.

(2) In subsections (1) to (5), omit each reference to “or promote”, “or promotes” and “or promoting”.

(3) In paragraph (a) of subsection (1), omit “also best value authorities for the purposes of Part 1 of the Local Government Act 1999 or”.

(4) In subsection (6), for “the Assembly” substitute “ the Welsh Ministers ”.

**Commencement Information**

**I27** Sch. 4 para. 46 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

47 (1) Section 42 (studies on impact of statutory provisions etc) is amended as follows.

(2) In subsection (1)—

(a) omit “or promote”, and

(b) in paragraph (b) for “the Assembly” substitute “ the Welsh Ministers ”.

(3) In subsection (2), for each reference to “the Assembly” substitute “ the National Assembly for Wales ”.

(4) In subsection (3), omit “or promoting”.

(5) In subsection (4), for each reference to “Assembly” substitute “ Welsh Ministers ”.

**Commencement Information**

**I28** Sch. 4 para. 47 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

48 In subsection (1) of section 44 (studies at request of local government bodies in Wales), omit “or promote”.

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**Commencement Information**

**I29** Sch. 4 para. 48 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 49 (1) Section 45 (benefit administration studies for Secretary of State) is amended as follows.
- (2) In subsection (7), for the second reference to “the Auditor General for Wales” substitute “ the Wales Audit Office ”.
- (3) In subsection (8), for “the Auditor General for Wales” substitute “ the Wales Audit Office, (but may not exceed the full cost incurred by the Auditor General for Wales in conducting, or assisting the Secretary of State to conduct, the study) ”.
- (4) After subsection (8), insert—
- “(9) A fee payable under this section must be charged in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013.”.

**Commencement Information**

**I30** Sch. 4 para. 49 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 50 In subsection (2) of section 46 (performance standards: relevant bodies), for “the Assembly” substitute “ the Welsh Ministers ”.

**Commencement Information**

**I31** Sch. 4 para. 50 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 51 In subsection (5) of section 47 (publication of information as to standards of performance), for “The Assembly” substitute “ The Welsh Ministers ”.

**Commencement Information**

**I32** Sch. 4 para. 51 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 52 (1) Section 51 (social security references and reports to Secretary of State) is amended as follows.
- (2) Omit subsection (2).
- (3) In subsection (3), for paragraph (a) substitute—
- “(a) made by him under section 22, and”.

**Commencement Information**

**I33** Sch. 4 para. 52 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 53 (1) Section 52 (rights of Auditor General for Wales to documents and information) is amended as follows.

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- (2) In subsection (2), in paragraph (c), for “the Assembly” substitute “ the Welsh Ministers ”.
- (3) Omit subsection (6).
- (4) In subsection (8), for “the Assembly” substitute “ the Welsh Ministers ”.
- (5) After subsection (8) insert—
  - “(9) A statutory instrument containing an order under subsection (2)(c) is (unless a draft of the order has been laid before, and approved by a resolution of the National Assembly for Wales) subject to annulment in pursuance of a resolution of the Assembly.”.

**Commencement Information**

**I34** Sch. 4 para. 53 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 54
- (1) Section 53 (rights of Auditor General for Wales to documents and information: offences) is amended as follows.
  - (2) In paragraph (b) of subsection (3), after “the Auditor General for Wales” insert “ or the Wales Audit Office ”.
  - (3) In subsection (4), after “may be recovered” insert “ by the Wales Audit Office ”.

**Commencement Information**

**I35** Sch. 4 para. 54 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 55
- (1) Section 54 (restriction on disclosure of information) is amended as follows.
  - (2) In subsection (1), for “or an auditor, or by a person acting on behalf of the Auditor General for Wales or an auditor” substitute “ or a person acting on behalf of the Auditor General for Wales by virtue of a delegation made under section 18 of the Public Audit (Wales) Act 2013 ”.
  - (3) In subsection (1)—
    - (a) in paragraph (a), omit “or Part 1 of the Local Government Act 1999 (c 27)”, and
    - (b) in paragraph (b) omit “or Part 1 of the Local Government Act 1999”.
  - (4) In subsection (2)—
    - (a) in paragraph (b)—
      - (i) omit “or an auditor”, and
      - (ii) omit “or Part 1 of the Local Government Act 1999”;
    - (b) in paragraph (e), for “the Assembly” substitute “ the Welsh Ministers ”.
  - (5) Omit subsection (2ZB).
  - (6) In subsection (2ZC)—
    - (a) omit “or (2ZB)”, and
    - (b) omit “or an auditor”.

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(7) Omit subsections (6) to (8).

**Commencement Information**

**I36** Sch. 4 para. 55 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 56 (1) Section 54ZA (consent under section 54(2ZC)) is amended as follows.
- (2) In subsection (3), omit “or an auditor”.
- (3) In subsection (6), for “A person to whom a request for consent is made” substitute “The Auditor General for Wales”.

**Commencement Information**

**I37** Sch. 4 para. 56 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 57 In subsection (1) of section 56 (publication of information by Auditor General for Wales), in paragraph (a), omit “by an auditor”.

**Commencement Information**

**I38** Sch. 4 para. 57 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 58 In section 58 (orders and regulations), for each reference to “the Assembly” substitute “the Welsh Ministers”.

**Commencement Information**

**I39** Sch. 4 para. 58 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 59 In section 59 (interpretation of Part 2), omit subsections (2) and (3).

**Commencement Information**

**I40** Sch. 4 para. 59 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 60 In section 61 (audit of Welsh NHS bodies), in paragraph (b) of subsection (2), for “the Assembly” substitute “the National Assembly for Wales”.

**Commencement Information**

**I41** Sch. 4 para. 60 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 61 (1) Section 62 (co-operation with Assembly, Audit Commission or CHAI) is amended as follows.
- (2) In paragraph (a) for “the Assembly” substitute “the Welsh Ministers”.
- (3) Accordingly, the heading of section 62 becomes “Co-operation with Welsh Ministers, Audit Commission or Care Quality Commission”.

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**Commencement Information**

**I42** Sch. 4 para. 61 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 62 In subsection (1) of section 64A (power to conduct data matching exercises), omit “or arrange for them to be conducted on his behalf”.

**Commencement Information**

**I43** Sch. 4 para. 62 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 63 (1) Section 64B (mandatory provision of data) is amended as follows.
- (2) In subsection (1), after “or a person acting on his behalf” insert “ by virtue of a delegation made under section 18 of the Public Audit (Wales) Act 2013 ”.
- (3) In subsection (4)—
- (a) after “the Auditor General” insert “ or by the Wales Audit Office ”, and
- (b) after “from that body” insert “ by the Wales Audit Office ”.

**Commencement Information**

**I44** Sch. 4 para. 63 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 64 In subsection (1) of section 64C (voluntary provision of data), after “a person acting on his behalf” insert “ by virtue of a delegation made under section 18 of the Public Audit (Wales) Act 2013 ”.

**Commencement Information**

**I45** Sch. 4 para. 64 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 65 (1) Section 64D (disclosure of results of data matching etc) is amended as follows.
- (2) In subsection (2) in paragraph (b), for “an auditor” substitute “ the Auditor General ”.
- (3) In subsection (6)(b), for sub-paragraph (iv) substitute—
- “(iv) a health and social care body mentioned in paragraphs (a) to (e) of section 1(5) of the Health and Social Care (Reform) Act (Northern Ireland) 2009.”.

**Commencement Information**

**I46** Sch. 4 para. 65 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 66 In subsection (4) of section 64E (publication), omit “an auditor or”.

**Commencement Information**

**I47** Sch. 4 para. 66 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

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- 67 (1) Section 64F (fees for data matching) is amended as follows.
- (2) Before subsection (1), insert—
- “(A1) The Wales Audit Office may, in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013, charge a fee in respect of a data matching exercise undertaken by the Auditor General for Wales.”.
- (3) In subsections (1) and (6) for each reference to “Auditor General for Wales” substitute “ Wales Audit Office ”.
- (4) In subsection (2), for “the Auditor General” substitute “ the Wales Audit Office ”.
- (5) In subsections (3), (4), (5) and (8) for each reference to “Auditor General” substitute “ Wales Audit Office ”.
- (6) In subsection (7), for “the Assembly” substitute “ the National Assembly for Wales ”.
- (7) After subsection (8) insert—
- “(9) Any terms as to payment agreed by the Wales Audit Office under subsection (8) must be in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013.
- (10) A fee charged under this section may not exceed the full cost of exercising the function to which it relates.”.

**Commencement Information**

**I48** Sch. 4 para. 67 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 68 In subsection (4) of section 64G (code of data matching practice), in paragraph (a) for “the Assembly” substitute “ the National Assembly for Wales ”.

**Commencement Information**

**I49** Sch. 4 para. 68 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

- 69 (1) Section 67A (assistance by Auditor General to inspectorates) is amended as follows.
- (2) In subsection (2), for “the Auditor General for Wales” substitute “ the Wales Audit Office ”.
- (3) At the end of subsection (2), after the word “agree”, insert “ , but any terms as to payment agreed by the Wales Audit Office must be made in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013 ”.
- (4) After subsection (2), insert—
- “(3) Any sums charged in relation to assistance provided under this section may not exceed the full cost of providing that assistance.”.

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**Changes to legislation:** There are currently no known outstanding effects for the Public Audit (Wales) Act 2013, Cross Heading: Public Audit (Wales) Act 2004. (See end of Document for details)

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**Commencement Information**

**I50** Sch. 4 para. 69 in force at 1.4.2014 by S.I. 2013/1466, art. 3(1)

**Changes to legislation:**

There are currently no known outstanding effects for the Public Audit (Wales) Act 2013, Cross Heading: Public Audit (Wales) Act 2004.