



Public Audit (Wales) Act 2013

2013 anaw 3

PART 1

AUDITOR GENERAL FOR WALES

CHAPTER 2

AUDITOR GENERAL'S FUNCTIONS

Functions relating to local government

11 Audit of local government bodies

- (1) For section 13 of the Public Audit (Wales) Act 2004 (audit of accounts of local government bodies in Wales) substitute—

“13 Audit of accounts of local government bodies in Wales

- (1) A local government body in Wales—
- (a) must make up its accounts each year to 31 March or such other date as the Welsh Ministers may generally or in any special case direct;
 - (b) must ensure that its accounts are audited in accordance with this Chapter.
- (2) The Auditor General for Wales must audit the accounts of local government bodies in Wales.”.
- (2) In section 16 of the Local Government (Wales) Measure 2009 (meaning of “relevant regulators” and “relevant functions”), omit paragraph (e) of subsection (2).