

These notes refer to the Local Government and Elections (Wales) Act 2021 (c.1) which received Royal Assent on 20 January 2021

LOCAL GOVERNMENT AND ELECTIONS (WALES) ACT 2021

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 6: Performance and Governance Of Principal Councils

Chapter 1: Performance, Performance Assessments and Intervention

Section 100 – Auditor General’s powers of entry and inspection etc.: offences

489. **Section 100** creates offences for failing, without a reasonable excuse, to comply with a requirement imposed under section 98, or for intentionally obstructing the exercise of the powers of entry and inspection, or the powers to copy and retain documents, under section 98.