



# Public Audit (Wales) Act 2004

## 2004 CHAPTER 23

### PART 2

#### LOCAL GOVERNMENT BODIES IN WALES

### CHAPTER 1

#### ACCOUNTS AND AUDIT

#### *Miscellaneous*

#### **37 Extraordinary audit**

- (1) The Auditor General for Wales may <sup>F1</sup>... hold an extraordinary audit of the accounts of a local government body in Wales if the condition in subsection (2) or the condition in subsection (3) is met.
- (2) The condition is that it appears to the Auditor General for Wales to be desirable to hold an extraordinary audit of the body's accounts.
- (3) The condition is that an application for an extraordinary audit of the body's accounts is made by a local government elector for the area of the body.
- (4) [<sup>F2</sup>the Welsh Ministers] may require the Auditor General for Wales to <sup>F3</sup>... hold an extraordinary audit of the accounts of a local government body in Wales if it appears to [<sup>F2</sup>the Welsh Ministers] to be desirable in the public interest for an extraordinary audit of the body's accounts to be held.
- (5) These provisions apply to an extraordinary audit under this section as they apply to an ordinary audit under this Chapter—
  - <sup>F4</sup>(a) .....
  - (b) sections 17 to 19;
  - (c) sections 22 to 28;

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- (d) sections 31 and 32.
- (6) An extraordinary audit of a body's accounts may be held under this section only if 3 clear days' notice in writing of the audit is given to the body.
- (7) The expenditure incurred in holding an extraordinary audit of a body's accounts under this section must be met in the first instance by the Auditor General for Wales.
- (8) [<sup>F5</sup>The Wales Audit Office] may recover all or part of the expenditure from the body.

#### Textual Amendments

- F1** Words in s. 37(1) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 42(3)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F2** Words in s. 37 substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 42(2)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F3** Words in s. 37(4) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 42(4)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F4** S. 37(5)(a) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 42(5)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F5** Words in s. 37(8) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 42(6)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)

### 38 Audit of accounts of officers

- (1) This section applies if an officer of a local government body in Wales receives money or other property—
- on behalf of the body, or
  - for which he ought to account to the body.
- (2) [<sup>F6</sup>the Auditor General for Wales] must audit the officer's accounts.
- (3) These provisions apply with the necessary modifications to the accounts and audit—
- section 13(1);
  - sections 17 to 24;
  - sections 27 to 32;
  - section 37;
  - section 39.

#### Textual Amendments

- F6** Words in s. 38(2) substituted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 43** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)

### 39 Accounts and audit regulations

- (1) The [<sup>F7</sup>Welsh Ministers] may by regulations applying to local government bodies in Wales make provision with respect to—
- the keeping of accounts;
  - the form, preparation and certification of accounts and of statements of accounts;

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- (c) the deposit of the accounts of a body at the offices of the body or at another place;
  - (d) the publication of information relating to accounts and the publication of statements of accounts;
  - (e) the exercise of any rights of objection or inspection conferred by section 29, 30 or 31 and the steps to be taken by a body for informing local government electors for the area of the body of those rights.
- (2) Before making any regulations under this section the [F7Welsh Ministers] must consult—
- (a) the Auditor General for Wales,
  - (b) any associations of local authorities in Wales which appear to [F8them] to be concerned, and
  - (c) any bodies of accountants which appear to [F8them] to be appropriate.
- (3) A person commits an offence if—
- (a) without reasonable excuse he contravenes a provision of regulations under this section, and
  - (b) the regulations declare that contravention of the provision is an offence.
- (4) A person guilty of an offence under subsection (3) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (5) Subsection (6) applies if—
- (a) a person is convicted of committing an offence under subsection (3) in relation to a body, and
  - (b) expenses are incurred by [F9the Auditor General for Wales or the Wales Audit Office] in connection with proceedings for the offence.
- (6) The expenses may be recovered [F10by the Wales Audit Office] from the convicted person or the body, to the extent that they are not recovered from any other source.

#### Textual Amendments

- F7** Words in s. 39 substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 44(2)** (with **Sch. 3 paras. 2, 3**); S.I. 2013/1466, art. 3(1)
- F8** Word in s. 39(2) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 44(3)** (with **Sch. 3 paras. 2, 3**); S.I. 2013/1466, art. 3(1)
- F9** Words in s. 39(5)(b) substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 44(4)** (with **Sch. 3 paras. 2, 3**); S.I. 2013/1466, art. 3(1)
- F10** Words in s. 39(6) inserted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 44(5)** (with **Sch. 3 paras. 2, 3**); S.I. 2013/1466, art. 3(1)

#### Commencement Information

- I1** S. 39 partly in force; s. 39 not in force at Royal Assent see s. 73; s. 39 in force for specified purposes at 31.1.2005 by S.I. 2005/71, **art. 2, Sch.**; s. 39 in force for further specified purposes at 1.4.2005 by S.I. 2005/558, **art. 2, Sch 1**

## 40 Documents relating to [F11police and crime commissioners and chief constables]

- (1) If the Auditor General for Wales [F12makes a report under section 22] and the report relates to a [F13police and crime commissioner for, or the chief constable of a police

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force maintained under section 2 of the Police Act 1996 for,] a police area in Wales, he must send a copy of the report to the Secretary of State and the [<sup>F14</sup>Welsh Ministers].

- (2) If the Auditor General for Wales has sent a document (or a copy of a document) relating to one or more [<sup>F15</sup>police and crime commissioners] for police areas in Wales to a [<sup>F16</sup>police and crime commissioner] for a police area in Wales, he may send a copy of the document to the Secretary of State and the [<sup>F14</sup>Welsh Ministers].
- [<sup>F17</sup>(3) If the Auditor General for Wales has sent a document (or a copy of a document) relating to one or more chief constables of police forces maintained under section 2 of the Police Act 1996 for a police area in Wales, the Auditor General may send a copy of the document to the persons to whom a copy of a document may be sent under subsection (2).]

#### Textual Amendments

- F11** Words in s. 40 title substituted (22.11.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), s. 157\(1\), Sch. 16 para. 338\(2\)](#); S.I. 2012/2892, art. 2(i)
- F12** Words in s. 40(1) substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\), s. 35\(2\), Sch. 4 para. 45\(3\)](#) (with [Sch. 3 paras. 2, 3](#)); S.I. 2013/1466, art. 3(1)
- F13** Words in s. 40(1) substituted (22.11.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), s. 157\(1\), Sch. 16 para. 338\(3\)](#); S.I. 2012/2892, art. 2(i)
- F14** Words in s. 40 substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\), s. 35\(2\), Sch. 4 para. 45\(2\)](#) (with [Sch. 3 paras. 2, 3](#)); S.I. 2013/1466, art. 3(1)
- F15** Words in s. 40(2) substituted (22.11.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), s. 157\(1\), Sch. 16 para. 338\(4\)\(a\)](#); S.I. 2012/2892, art. 2(i)
- F16** Words in s. 40(2) substituted (22.11.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), s. 157\(1\), Sch. 16 para. 338\(4\)\(b\)](#); S.I. 2012/2892, art. 2(i)
- F17** S. 40(3) inserted (22.11.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), s. 157\(1\), Sch. 16 para. 338\(5\)](#); S.I. 2012/2892, art. 2(i)

**Changes to legislation:**

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