



# Public Audit (Wales) Act 2004

## 2004 CHAPTER 23

### PART 4

#### MISCELLANEOUS AND GENERAL

##### *Miscellaneous*

#### **65 Public bodies subject to audit etc**

- (1) The Government of Wales Act 1998 is amended as follows.
- (2) In section 144 (accounts, audit and reports), after subsection (8) insert—

“(8A) The Assembly may, with the consent of the Secretary of State, by order amend any of the Parts of Schedule 17 in the manner mentioned in paragraph (a) or (c) of subsection (8).”
- (3) In subsection (9) of that section, after paragraph (b) add “and
  - (c) “public body” means—
    - (i) a body exercising functions of a public nature, or
    - (ii) a body entirely or substantially funded from public money.”
- (4) In Schedule 17, in Part 1 (bodies subject generally to audit etc provisions), in paragraph 1 omit “(other than the Care Council for Wales)”.

#### **66 Minor and consequential amendments**

Schedule 2 (which makes minor and consequential amendments) has effect.

#### **67 Functions transferred to Assembly**

- (1) Any reference in Schedule 1 to the National Assembly for Wales (Transfer of Functions) Order 1999 ([S.I.1999/672](#)) to an enactment amended by this Act is to be treated as a reference to that enactment as amended by this Act.

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*Status: This is the original version (as it was originally enacted).*

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- (2) Subsection (1) does not affect the power to make further Orders varying or omitting those references.

*Transitional provision*

**68 Transfer of property etc to Auditor General**

- (1) Any property, rights and liabilities which are the subject of a transfer scheme are to be transferred to and vested in the Auditor General for Wales in accordance with the scheme.
- (2) For this purpose “a transfer scheme” means a scheme contained in an order made under paragraph 1 of Schedule 3.
- (3) Schedule 3 (which makes provision about schemes for the transfer of property etc) has effect.

**69 Local government bodies in Wales**

- (1) Subsection (2) applies where, immediately before the commencement of paragraph 38(3) of Schedule 2, an appointment of a person as an auditor in relation to accounts of a local government body in Wales has effect under Part 2 of the Audit Commission Act 1998 (c. 18).
- (2) Until the end of the period for which that appointment was made, Part 2 of this Act applies, in relation to that body, as if the appointment had been made under section 13.
- (3) Subsection (4) applies where, immediately before the commencement of paragraph 38(3) of Schedule 2—
- (a) arrangements approved under section 3(9) of the Audit Commission Act 1998 have effect;
  - (b) the arrangements authorise a person to carry out specified functions of an auditor appointed under Part 2 of that Act in relation to accounts of a local government body in Wales; and
  - (c) the appointment of the auditor in relation to the accounts of that body has effect under Part 2 of that Act.
- (4) Until the end of the period for which the arrangements have effect, or (if sooner) the end of the period for which the appointment of the auditor was made, Part 2 of this Act applies, in relation to that body, as if—
- (a) the arrangements had been approved under section 15(1);
  - (b) the appointment of the auditor had been made under section 13; and
  - (c) the arrangements authorised the person to carry out functions of the auditor which correspond to the functions of the auditor that he is authorised to carry out by the arrangements.
- (5) Subsection (6) applies where, immediately before the commencement of paragraphs 23, 24 and 38(3) of Schedule 2, the Audit Commission is promoting or undertaking a study under Part 3 of the Audit Commission Act 1998 (c. 18) in connection with a local government body in Wales.
- (6) After (and notwithstanding) that commencement, Part 3 of the Audit Commission Act 1998 continues to have effect in relation to the promotion or undertaking of the study.

- (7) In this section “local government body in Wales” has the meaning given in section 12(1).

## **70 Welsh NHS bodies**

- (1) Subsection (2) applies where, immediately before the commencement of section 61, an appointment of a person as an auditor in relation to accounts of a Welsh NHS body has effect under Part 2 of the Audit Commission Act 1998.
- (2) Until the end of the period for which that appointment was made, sections 61 and 63 apply, in relation to that Welsh NHS body, as if that person were authorised under section 92(8) of the Government of Wales Act 1998 (c. 38) to exercise the functions of the Auditor General for Wales under sections 61 and 63.
- (3) Subsection (4) applies where, immediately before the commencement of section 61 and paragraph 38(2) of Schedule 2, the Audit Commission is promoting or undertaking a study under section 33 or 35 of the Audit Commission Act 1998 in connection with a Welsh NHS body.
- (4) After (and notwithstanding) that commencement, section 33 or, as the case may be, 35 of that Act continues to have effect in relation to the promoting or undertaking of the study.
- (5) In this section “Welsh NHS body” has the meaning given in section 60.

### *General*

## **71 Interpretation**

In this Act—

- “the Assembly” means the National Assembly for Wales;  
“the Audit Commission” means the Audit Commission for Local Authorities and the National Health Service in England and Wales;  
“body” includes office;  
“financial year” means the 12 months ending with 31 March.

## **72 Repeals**

The enactments mentioned in Schedule 4 are repealed to the extent specified.

## **73 Commencement**

- (1) The preceding provisions (and the Schedules), except section 71, come into force in accordance with provision made by the Assembly by order.
- (2) The power to make orders under subsection (1) is exercisable by statutory instrument.
- (3) Orders under subsection (1)—
- may include transitional provision or savings;
  - may make different provision for different purposes.

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**74 Extent**

- (1) The amendment or repeal of a provision by this Act has the same extent as the provision amended or repealed.
- (2) Subject to that, this Act extends to England and Wales only.

**75 Short title**

This Act may be cited as the Public Audit (Wales) Act 2004.