



# Public Audit (Wales) Act 2004

## 2004 CHAPTER 23

### PART 2

#### LOCAL GOVERNMENT BODIES IN WALES

### CHAPTER 1

#### ACCOUNTS AND AUDIT

##### *Auditors' reports and recommendations*

## **22 Immediate and other reports in public interest**

- (1) In auditing accounts of a body under this Chapter, [<sup>F1</sup>the Auditor General for Wales] must consider whether, in the public interest, he should make a report on any matter which comes to his notice in the course of the audit, in order for it to be—
  - (a) considered by the body, or
  - (b) brought to the attention of the public.
- (2) If [<sup>F1</sup>the Auditor General for Wales] considers that, in the public interest, he should make a report such as is mentioned in subsection (1), he must consider whether the public interest requires the matter to be made the subject of an immediate report.
- (3) If [<sup>F1</sup>the Auditor General for Wales] considers that the public interest requires the matter to be made the subject of an immediate report, he must make the report immediately.
- (4) If [<sup>F1</sup>the Auditor General for Wales] considers that the public interest does not require the matter to be made the subject of an immediate report, he must make the report at the conclusion of the audit.
- (5) In a case within subsection (3), [<sup>F1</sup>the Auditor General for Wales] must send the report to the body<sup>F2</sup>... immediately after making it.

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*Changes to legislation:* There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 22. (See end of Document for details)

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- (6) In a case within subsection (4), [<sup>F1</sup>the Auditor General for Wales] must send the report to the body<sup>F3</sup>... before the end of the period of 14 days starting with the day on which he concludes the audit.

#### Textual Amendments

- F1** Words in s. 22 substituted (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 27(2)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F2** Words in s. 22(5) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 27(3)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)
- F3** Words in s. 22(6) omitted (1.4.2014) by virtue of Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 27(4)** (with Sch. 3 paras. 2, 3); S.I. 2013/1466, art. 3(1)

**Changes to legislation:**

There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 22.