



Public Audit (Wales) Act 2004

2004 CHAPTER 23

PART 2

LOCAL GOVERNMENT BODIES IN WALES

CHAPTER 1

ACCOUNTS AND AUDIT

Miscellaneous

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—
 - (a) on behalf of the body, or
 - (b) for which he ought to account to the body.
- (2) [^{F1}the Auditor General for Wales] must audit the officer's accounts.
- (3) These provisions apply with the necessary modifications to the accounts and audit—
 - (a) section 13(1);
 - (b) sections 17 to 24;
 - (c) sections 27 to 32;
 - (d) section 37;
 - (e) section 39.

Textual Amendments

- F1** 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)

Changes to legislation:

There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 38.