
STATUTORY INSTRUMENTS

1973 No. 1863

The Local Authorities (Wales) (Property etc.) Order 1973

Audit of accounts

35.—(1) The repeal effected by section 272 of, and Schedule 30 to, the Act of Part X of the Local Government Act 1933 shall not affect—

- (a) any audit of accounts for any period preceding 1st April 1974; or
- (b) any disallowance, surcharge, appeal, application or disqualification arising from any audit of such accounts by a district auditor (whether an audit completed before the said date or an audit falling within (a)),

but nothing in sections 154 to 167, 196(3) and 197(4) of, or in section 251(1) in so far as it extends to paragraph 7(1) of Schedule 29 to, the Act shall apply to any accounts which are subject to district audit under the said Part X.

(2) The said Part X shall apply to the accounts of any committee established under section 264 of the Act, and of the sub-committees and officers thereof, as if the committee had been established under Part III of the Local Government Act 1933.

(3) In relation to the accounts of any authority described in column (1) of Part I or II of Schedule 4 (or of any extension thereof described in article 16) to whom Part X of the said Act of 1933 applied or of the committees or officers thereof, any action which had the Act not been passed would have fallen to be taken by such authority shall be taken by the authority specified in respect of such authority in column (2).

(4) If at any audit of the accounts of an authority described in column (1) of Part I or II of Schedule 4 (or of any extension thereof described in article 16) to whom Part X of the said Act of 1933 applied or of the committees and officers thereof any sum is certified by a district auditor as due from any person, that sum shall be paid to the authority specified in respect of that authority in column (2).