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STATUTORY INSTRUMENTS

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**2011 No. 2602 (W.280)**

**LOCAL GOVERNMENT, WALES**

**The Audit and Assessment Reports  
(Wales) (Amendment) Order 2011**

<i>Made</i>	- - - -	<i>31 October 2011</i>
<i>Laid before the National Assembly for Wales</i>	- -	<i>1 November 2011</i>
<i>Coming into force</i>	- -	<i>22 November 2011</i>

The Welsh Ministers, in exercise of the powers conferred on them by section 19(3)(b) of the Local Government (Wales) Measure 2009(1), make the following Order:

**Title and commencement**

1. The title of this Order is The Audit and Assessment Reports (Wales) (Amendment) Order 2011 and it comes into force on 22 November 2011.

**Amendment of the Audit and Assessment Reports (Wales) Order 2010**

2.—(1) The Audit and Assessment Reports (Wales) Order 2010(2) is amended as follows.

(2) For article 2 (date for copies of a report to be sent) there is substituted—

“In respect of financial years beginning on or after 1 April 2011 copies of a report issued in accordance with section 19(2) of the Measure must be sent by 31 January in the financial year during which the audit was carried out or to which the assessment relates.”.

31 October 2011

*Carl Sargeant*  
Minister for Local Government and  
Communities, one of the Welsh Ministers

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

Section 17 of the Local Government (Wales) Measure 2009 (“the Measure”) imposes a duty on the Auditor General for Wales to carry out an audit for the purposes of determining whether a Welsh improvement authority has discharged its duties under section 15 of the Measure.

Section 18 of the Measure places a duty on the Auditor General for Wales to carry out an assessment in respect of each financial year determining whether a Welsh improvement authority is likely to comply with the requirements of Part 1 of the Measure.

Section 19 of the Measure requires the Auditor General for Wales to issue an audit and assessment report in respect of a Welsh improvement authority and to send it to the Welsh Ministers and the Welsh improvement authority concerned.

This Order amends the Audit and Assessment Reports (Wales) Order 2010 by providing that, in respect of financial years beginning on or after 1 April 2011, the date by which the report is to be sent is to be 31 January in the financial year during which the audit was carried out or to which the assessment relates.