



Government of Wales Act 1998

1998 CHAPTER 38

PART VI

REFORM OF WELSH PUBLIC BODIES

Accountability

144 Accounts, audit and reports

- (1) The Secretary of State may by order make provision about—
 - (a) the accounts of any body specified in Part I or II of Schedule 17,
 - (b) the audit of any such body's accounts, or
 - (c) reports by any such body on its exercise of its functions.
- (2) An order under subsection (1) may not make any provision about, or about the audit of, the accounts kept in pursuance of section 98(1) of the National Health Service Act 1977 (accounts subject to audit by auditors appointed by the Audit Commission) by any body specified in Part II of Schedule 17.
- (3) An order under subsection (1) may include provision imposing, varying or abolishing requirements in respect of any accounts or reports or the audit of any accounts and, in particular, may provide for—
 - (a) designating accounting officers and specifying their responsibilities,
 - (b) the preparation by a body of accounts extending to financial affairs and transactions of any undertaking (as defined in section 259(1) of the Companies Act 1985) of which the body is (or, if it were an undertaking as so defined, would be) a parent undertaking (within the meaning of section 258 of that Act),
 - (c) the granting to auditors, and persons considering reports by any auditor or body, of rights of access to documents and of rights to obtain information, explanations and assistance from persons holding or accountable for documents,

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- (d) the giving of directions by the Assembly (or, before the first ordinary election, by the Secretary of State), and
 - (e) the publication and public inspection of documents.
- (4) The Secretary of State may by order make provision for designating accounting officers of any body specified in Part III of Schedule 17 and specifying their responsibilities.
- (5) An order under subsection (1) or (4) may contain any appropriate consequential, incidental, supplementary or transitional provisions or savings (including provisions in the form of amendments or repeals of enactments).
- (6) An Order in Council under section 22 may include any provision that may be included in an order under subsection (1) or (4).
- (7) If requested to do so by the House of Commons Committee of Public Accounts, the Audit Committee may—
- (a) on behalf of the Committee of Public Accounts take evidence from a person designated in pursuance of subsection (3)(a) or (4) as an accounting officer of a body specified in Schedule 17, and
 - (b) report to the Committee of Public Accounts and transmit to that Committee any evidence so taken.
- (8) The Secretary of State may by order amend any of the Parts of Schedule 17 by—
- (a) adding any public body (other than the Auditor General for Wales, Her Majesty’s Chief Inspector of Schools in Wales, the Welsh Administration Ombudsman, the Health Service Commissioner for Wales, a county council, a county borough council or a community council) whose functions relate exclusively to Wales or an area of Wales,
 - (b) omitting any body, or
 - (c) altering the description of any body.
- (9) In this section—
- (a) “audit”, in relation to any accounts, includes their examination and certification and reporting on them or on any examination of them, and
 - (b) “body” includes office.

145 Examinations into use of resources

- (1) The Auditor General for Wales may carry out examinations into the economy, efficiency and effectiveness with which a body or office specified in Schedule 17 has used its resources in discharging its functions.
- (2) Subsection (1) shall not be construed as entitling the Auditor General for Wales to question the merits of the policy objectives of any body or office in respect of which an examination is carried out.
- (3) In determining how to exercise his functions under this section, the Auditor General for Wales shall take into account the views of the Audit Committee (or, before the first ordinary election, the views of the Secretary of State) as to the examinations which he should carry out under this section.
- (4) The Auditor General for Wales may lay before the Assembly a report of the results of any examination carried out by him under this section.

- (5) The Auditor General for Wales and the Comptroller and Auditor General may cooperate with, and give assistance to, each other in connection with the carrying out of examinations under this section, or section 6 or 7 of the National Audit Act 1983 (economy etc. examinations), in respect of a body or office specified in Schedule 17.
- (6) The Comptroller and Auditor General shall—
- (a) consult the Auditor General for Wales, and
 - (b) take into account any relevant work done or being done by the Auditor General for Wales,
- before he carries out an examination under section 6 or 7 of the National Audit Act 1983 (economy etc. examinations) in respect of a body or office specified in Schedule 17.

146 Transfer etc. of functions of Comptroller and Auditor General

- (1) The Secretary of State may by order provide for any function of the Comptroller and Auditor General, so far as relating to a body or office falling within subsection (2), to be transferred to, or become a function also of, the Auditor General for Wales.
- (2) The bodies and offices falling within this subsection are—
- (a) any body or office specified in Schedule 17, and
 - (b) any body or office (other than one specified in Schedule 17) whose functions relate exclusively to Wales or an area of Wales (but not the Auditor General for Wales, Her Majesty’s Chief Inspector of Schools in Wales, the Welsh Administration Ombudsman, the Health Service Commissioner for Wales, a county council, a county borough council or a community council).
- (3) An order under subsection (1) may contain any appropriate consequential, incidental, supplementary or transitional provisions or savings (including provisions in the form of amendments or repeals of enactments).
- (4) An Order in Council under section 22 may include any provision that may be included in an order under subsection (1).

147 Environment Agency

- (1) The Secretary of State may by order—
- (a) make provision for any function of the Comptroller and Auditor General relating to the Environment Agency to become a function also of the Auditor General for Wales so far as it relates to any of the Agency’s Welsh functions or to any funding provided to the Agency by the Assembly, or
 - (b) make provision about reports to the Assembly by the Environment Agency on the Agency’s activities in exercise of its Welsh functions (including provision for the giving of directions by the Assembly about such reports).
- (2) An order under subsection (1) may contain any appropriate consequential, incidental, supplementary or transitional provisions or savings (including provisions in the form of amendments or repeals of enactments).
- (3) An Order in Council under section 22 may include any provision that may be included in an order under subsection (1).

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- (4) In this section references to the Environment Agency’s Welsh functions are to its functions so far as exercisable in relation to Wales or to a cross-border body, or an English border area, in relation to which environmental functions of the Assembly are exercisable; and “environmental functions of the Assembly” means functions of the Assembly in a field in which the Environment Agency also has functions.