



# Government of Wales Act 2006

## 2006 CHAPTER 32

### PART 5

#### FINANCE

##### *Financial accountability of [F<sup>1</sup>Senedd] Commission*

#### **139 Accounts of subsidiaries of [F<sup>1</sup>Senedd] Commission**

- (1) For the purposes of the examination by the Auditor General of any accounts of the [F<sup>1</sup>Senedd] Commission the Auditor General—
  - (a) has a right of access at all reasonable times to every document relating to the accounts of any subsidiary of the [F<sup>1</sup>Senedd] Commission (whether or not the accounts of the [F<sup>1</sup>Senedd] Commission being examined relate to the financial affairs and transactions of the subsidiary),
  - (b) is entitled to require from any person holding or accountable for any of those documents any assistance, information or explanation which the Auditor General reasonably thinks necessary for those purposes, and
  - (c) may require any subsidiary of the [F<sup>1</sup>Senedd] Commission to provide the Auditor General at times specified by the Auditor General with accounts of such of the subsidiary's transactions as the Auditor General may specify.
- (2) The Treasury may, by directions given to a subsidiary of the [F<sup>1</sup>Senedd] Commission, require the subsidiary to include in any accounts which the subsidiary prepares (under, for example, the law relating to companies or charities) such additional information as may be specified in the directions.
- (3) The inclusion of information in any accounts in compliance with such directions does not constitute a breach of any provision which prohibits, or does not authorise, the inclusion in the accounts of that information.
- (4) In this section “subsidiary of the [F<sup>1</sup>Senedd] Commission” means—
  - (a) any body corporate or other undertaking in relation to which the [F<sup>1</sup>Senedd] Commission is a parent undertaking,

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**Changes to legislation:** Government of Wales Act 2006, Section 139 is up to date with all changes known to be in force on or before 13 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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- (b) any trust of which the [<sup>F1</sup>Senedd] Commission is settlor, or
  - (c) any charitable institution of which the [<sup>F1</sup>Senedd] Commission is founder but which is neither a body corporate nor a trust.
- (5) For the purposes of subsection (4)(a)—
- “undertaking” has the meaning given by [<sup>F2</sup>section 1161(1) of the Companies Act 2006], and
  - “parent undertaking” is to be construed in accordance with [<sup>F3</sup>section 1162] of that Act.

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#### Textual Amendments

- F1** Words in Act substituted (6.5.2020) by Senedd and Elections (Wales) Act 2020 (anaw 1), s. 42(2), **Sch. 1 para. 2(19)** (with Sch. 1 para. 2(11)-(14))
  - F2** Words in s. 139(5) substituted (6.4.2008) by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 3(1), **Sch. 1 para. 243(3)** (with arts. 6, 11, 12)
  - F3** Words in s. 139(5) substituted (6.4.2008) by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 3(1), **Sch. 1 para. 243(3)** (with arts. 6, 11, 12)
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#### Commencement Information

- I1** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 155A inserted by [2014 c. 29 s. 10](#)
- Sch. 7A Section C15 para. 92 omitted by [2017 c. 4 s. 48\(1\)\(a\)](#)
- Sch. 7A Section C15 para. 93 words omitted by [2017 c. 4 s. 48\(1\)\(b\)](#)
- Sch. 7B para. 10(2)(o) inserted by [2022 c. 30 s. 143](#)
- Sch. 7B para. 11(6)(b)(x) repealed by [2023 c. 54 Sch. 11 para. 1\(b\)](#)
- Sch. 7B para. 11(6)(b)(x) word omitted by [2023 c. 54 s. 118\(c\)](#)