



CYNULLIAD CENEDLAETHOL CYMRU

NATIONAL ASSEMBLY FOR WALES

OFFERYNNAU STATUDOL

STATUTORY INSTRUMENTS

2005 Rhif 71 (Cy.9) (C.3)

2005 No. 71 (W.9) (C.3)

**ARCHWILIO CYHOEDDUS,
CYMRU A LLOEGR**

**PUBLIC AUDIT, ENGLAND
AND WALES**

Gorchymyn Deddf Archwilio
Cyhoeddus (Cymru) 2004
(Cychwyn Rhif 1) 2005

The Public Audit (Wales) Act 2004
(Commencement No. 1) Order
2005

NODYN ESBONIADOL

EXPLANATORY NOTE

(Nid yw'r nodyn hwn yn rhan o'r Gorchymyn)

(This note is not part of the Order)

Mae'r Gorchymyn hwn yn rhoi grym i ddapariaethau amrywiol Deddf Archwilio Cyhoeddus (Cymru) 2004 ("y Ddeddf") yng Nghymru a Lloegr.

This Order brings into force various provisions of the Public Audit (Wales) Act 2004 ("the Act") in England and Wales.

Mae cyfeiriadau at adrannau neu Atodlenni (oni nodir fel arall) yn gyfeiriadau at adrannau o'r Ddeddf neu'r Atodlenni iddi.

References to sections or Schedules are, unless indicated otherwise, references to sections of, or Schedules to, the Act.

Daw darpariaethau'r Ddeddf a restrir yng ngholofn gyntaf yr Atodlen i'r Gorchymyn hwn i rym ar 31 Ionawr 2005. Oni phennir fel arall yn ail golofn yr Atodlen, daw'r darpariaethau hynny i rym ar y dyddiad hwnnw at bob diben. Effaith y darpariaethau fydd fel a ganlyn.

The provisions of the Act listed in the first column of the Schedule to this Order will come into force on 31 January 2005. Unless otherwise specified in the second column of the Schedule, those provisions will come into force on that date for all purposes. The effect of those provisions is as follows.

Mae adran 12 yn diffinio'r term "corff llywodraeth leol yng Nghymru" at ddibenion y Ddeddf. Mae hefyd yn rhoi i Gynulliad Cenedlaethol Cymru ("y Cynulliad") bŵer i newid y rhestr o gyrff y'u diffinnir fel cyrff llywodraeth leol yng Nghymru.

Section 12 defines the term "local government body in Wales" for the purposes of the Act. It also gives the National Assembly for Wales ("the Assembly") a power to alter the list of bodies which are defined as local government bodies in Wales.

Mae adran 16 yn rhoi pŵer i Archwilydd Cyffredinol Cymru i ddyroddi côd arferion archwilio sy'n rhagnodi'r ffordd y mae archwilwyr i gyflawni eu swyddogaethau o dan Bennod 1 o Ran 2 o'r Ddeddf.

Section 16 confers a power on the Auditor General for Wales to issue a code of audit practice prescribing the way in which auditors are to carry out their functions under Chapter 1 of Part 2 of the Act.

Mae is-adrannau (1)-(3) o adran 20 yn rhoi pŵer i Archwilydd Cyffredinol Cymru i ragnodi graddfa neu raddfeydd o ffioedd sy'n daladwy am archwilio cyfrifon cyrff llywodraeth leol yng Nghymru o dan y Ddeddf. Dygir y darpariaethau hyn i rym mewn

Subsections (1)-(3) of section 20 confer a power on the Auditor General for Wales to prescribe a scale or scales of fees payable for the audit of accounts of local government bodies in Wales under the Act. These provisions are brought into force only in relation to

perthynas yn unig â ffioedd sy'n daladwy am archwilio cyfrifon a baratowyd mewn perthynas â blynyddoedd ariannol sy'n dechrau ar neu ar ôl 1 Ebrill 2005, sef y dyddiad y bwriedir dwyn gweddill darpariaethau'r Ddeddf i effaith.

Mae is-adrannau (1), (2) a (5) o adran 21 yn rhoi pŵer i'r Cynulliad i ddisodli'r raddfa neu'r graddfeydd a osodir gan Archwilydd Cyffredinol Cymru gan ei raddfa neu ei raddfedydd ei hun, os yw o'r farn bod hynny'n angenrheidiol neu'n ddymunol.

Mae Adran 39 yn rhoi pŵer i'r Cynulliad i wneud rheoliadau sy'n rheoli cadw cyfrifon gan gyrff llywodraeth leol yng Nghymru, eu ffurf, a'u hardystio etc, ac yn rheoli arfer hawliau gan aelodau o'r cyhoedd o dan adrannau 29 - 31 o'r Ddeddf i gael mynediad i ddogfennau, ac i godi cwestiynnau a gwrthwynebiadau. Dygir y ddarpariaeth i rym yn unig er mwyn galluogi i reoliadau gael eu gwneud i reoli cyfrifon a datganiadau o gyfrifon a baratwir mewn perthynas â blynyddoedd ariannol sy'n dechrau ar neu ar ôl 1 Ebrill 2005.

Mae adran 50 yn darparu bod Atodlen 1 yn effeithiol. Dygir hi i rym gan y Gorchymyn hwn ond yn unig at ddibenion dwyn i effaith ran o baragraff 7 o Atodlen 1, sy'n darparu ar gyfer adran 8A newydd i'w mewnosod ar ôl adran 8 o Ddeddf Llywodraeth Leol 1999 ("Deddf 1999"). Mae'r adran 8A newydd o Ddeddf 1999 yn rhoi pŵer i Archwilydd Cyffredinol Cymru i ddyroddi côd ymarfer sy'n rhagnodi'r ffordd y mae archwilwyr a benodwyd ganddo yn cyflawni eu swyddogaethau o dan adran 7 o Ddeddf 1999. Mae hefyd yn rhoi pŵer i Archwilydd Cyffredinol Cymru i ragnodi graddfa neu raddfeydd ffioedd mewn perthynas ag archwilio cynlluniau perfformiad, gan archwilwyr a benodwyd ganddo, o dan Ran 1 o Ddeddf 1999. Yn rhinwedd yr adran 8A(4) newydd o Ddeddf 1999, mae gan y Cynulliad y pŵer i ragnodi graddfa neu raddfeydd ffioedd amgen.

Mae is-adrannau (6) i (8) o adran 54 yn rhoi pŵer i'r Ysgrifennydd Gwladol i ddiddymu neu ddiwygio darpariaethau blaenorol adran 54, drwy orchymyn a wnaed gan offeryn statudol.

Mae adran 58 yn cynnwys darpariaethau o ran ffurf a chynnwys gorchymynion a rheoliadau y caiff y Cynulliad eu gwneud o dan Ran 2 o'r Ddeddf, ac o ran cynnwys gorchymynion neu reoliadau y caiff yr Ysgrifennydd Gwladol eu gwneud o dan y Rhan honno.

Mae adran 59 yn gosod y dehongliad o'r termau amrywiol at ddibenion Rhan 2 o'r Ddeddf.

Mae adran 68 yn darparu ar gyfer gwneud cynlluniau trosglwyddo i drosglwyddo eiddo, hawliau a rhwymedigaethau i Archwilydd Cyffredinol Cymru, ac yn gwneud Atodlen 3 yn effeithiol, sy'n gwneud darpariaeth bellach am y cynlluniau trosglwyddo hynny.

fees payable for the audit of accounts prepared in respect of financial years beginning on or after 1st April 2005, the date on which it is intended that the remaining provisions of the Act will be brought into effect.

Subsections (1), (2) and (5) of section 21 give the Assembly a power to replace the scale or scales set by the Auditor General for Wales with a scale or scales of its own, if it considers it necessary or desirable to do so.

Section 39 confers a power on the Assembly to make regulations governing the keeping, form, certification etc of accounts by local government bodies in Wales, and the exercise by members of the public of rights under sections 29 - 31 of the Act to have access to documents, and to raise questions and objections. The provision is brought into force only to enable regulations to be made governing accounts and statements of accounts prepared in respect of financial years beginning on or after 1st April 2005.

Section 50 provides that Schedule 1 has effect. It is brought into force by this Order only for the purpose of bringing into effect part of paragraph 7 of Schedule 1, providing for a new section 8A to be inserted after section 8 of the Local Government Act 1999 ("the 1999 Act"). The new section 8A of the 1999 Act gives the Auditor General for Wales a power to issue a code of practice prescribing the way in which auditors appointed by him or her are to carry out their functions under section 7 of the 1999 Act. It also gives the Auditor General for Wales power to prescribe a scale or scales of fees in respect of the audit of performance plans, by auditors appointed by him or her, under Part 1 of the 1999 Act. By virtue of the new section 8A(4) of the 1999 Act, the Assembly has the power to prescribe an alternative scale or scales of fees.

Subsections (6) to (8) of section 54 confer a power on the Secretary of State to repeal or amend the preceding provisions of section 54, by order made by statutory instrument.

Section 58 contains provisions as to the form and content of orders and regulations which the Assembly can make under Part 2 of the Act, and as to the content of orders or regulations which the Secretary of State can make under the same Part.

Section 59 sets out the interpretation of various terms for the purposes of Part 2 of the Act.

Section 68 provides for the making of transfer schemes to transfer property, rights and liabilities to the Auditor General for Wales, and gives effect to Schedule 3, which makes further provision about such transfer schemes.

2005 Rhif 71 (Cy.9) (C.3)

**ARCHWILIO CYHOEDDUS,
CYMRU A LLOEGR**

Gorchymyn Deddf Archwilio
Cyhoeddus (Cymru) 2004
(Cychwyn Rhif 1) 2005

Wedi'i wneud

18 Ionawr 2005

Mae Cynulliad Cenedlaethol Cymru, drwy arfer y pwerau a roddwyd iddo gan adran 73 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004(1), drwy hyn yn gwneud y Gorchymyn a ganlyn:

Enwi a dehongli

1.-(1) Enw'r Gorchymyn hwn yw Gorchymyn Deddf Archwilio Cyhoeddus (Cymru) 2004 (Cychwyn Rhif 1) 2005.

(2) Yn y Gorchymyn hwn ystyr "y Ddeddf" ("*the Act*") yw Deddf Archwilio Cyhoeddus (Cymru) 2004.

(3) Mae cyfeiriadau at adrannau ac Atodlenni, oni nodir yn wahanol, yn gyfeiriadau at adrannau o'r Ddeddf ac Atodlenni iddi.

Darpariaethau sy'n dod i rym ar 31 Ionawr 2005

2.-(1) Daw darpariaethau'r Ddeddf a bennir yng ngholofn gyntaf yr Atodlen i'r Gorchymyn hwn i rym ar 31 Ionawr 2005.

(2) Daw'r darpariaethau y cyfeirir atynt ym mharagraff (1) uchod i rym at y dibenion a bennir yn ail golofn yr Atodlen i'r Gorchymyn hwn.

2005 No. 71 (W.9) (C.3)

**PUBLIC AUDIT, ENGLAND
AND WALES**

The Public Audit (Wales) Act 2004
(Commencement No. 1) Order
2005

Made

18 January 2005

The National Assembly for Wales, in exercise of the powers conferred upon it by section 73 of the Public Audit (Wales) Act 2004(1), hereby makes the following Order:

Citation and interpretation

1.-(1) This Order may be cited as the Public Audit (Wales) Act 2004 (Commencement No. 1) Order 2005.

(2) In this Order, "the Act" ("*y Ddeddf*") means the Public Audit (Wales) Act 2004.

(3) References to sections and Schedules are, unless otherwise stated, references to sections of, and Schedules to, the Act.

Provisions coming into force on 31st January 2005

2.-(1) The provisions of the Act specified in the first column of the Schedule to this Order come into force on 31 January 2005.

(2) The provisions referred to in paragraph (1) above come into force for the purposes specified in the second column of the Schedule to this Order.

Llofnodwyd ar ran Cynulliad Cenedlaethol Cymru o dan adran 66(1) o Ddeddf Llywodraeth Cymru 1998(1).

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(1).

18 Ionawr 2005

18 January 2005

D. Elis-Thomas

Llywydd y Cynulliad Cenedlaethol

The Presiding Officer of the National Assembly

(1) 1998 p.38.

(1) 1998 c.38.

Darpariaethau sy'n dod i rym ar 31 Ionawr 2005	
Adran 12	Pob diben
Adran 16	Pob diben
Is-adrannau (1) i (3) o adran 20	At ddibenion rhagnodi graddfeydd ffioedd am archwilio'r cyfrifon a baratowyd mewn perthynas â blynyddoedd ariannol sy'n dechrau ar neu ar ôl 1 Ebrill 2005.
Is-adrannau (1), (2) a (5) o adran 21	Pob diben
Adran 39	At ddibenion ymgynghori a gwneud rheoliadau mewn perthynas â chyfrifon neu ddatganiadau o gyfrifon a baratowyd mewn perthynas â blynyddoedd ariannol sy'n dechrau ar neu ar ôl 1 Ebrill 2005.
Adran 50 a pharagraffau 1 a 7 o Atodlen 1	At ddibenion dwyn i effaith: (a) paragraff 1 o Atodlen 1, i'r graddau y mae'n angenrheidiol at ddibenion (b) isod, a (b) paragraff 7 o Atodlen 1, i'r graddau y mae'n darparu i adran 8A newydd gael ei mewnosod ar ôl adran 8 o Ddeddf Llywodraeth Leol 1999 (1).
Is-adrannau (6) i (8) o adran 54	Pob diben
Adran 58	Pob diben
Adran 59	Pob diben
Adran 68 ac Atodlen 3	Pob diben

Provisions coming into force on 31 January 2005	
Section 12	All purposes.
Section 16	All purposes.
Subsections (1) to (3) of section 20	For the purpose of the prescription of scales of fees for the audit of accounts prepared in respect of financial years beginning on or after 1st April 2005.
Subsections (1), (2) and (5) of section 21	All purposes.
Section 39	For the purpose of consulting on, and making, regulations in relation to accounts or statements of accounts prepared in respect of financial years beginning on or after 1st April 2005.
Section 50 and paragraphs 1 and 7 of Schedule 1	For the purpose of bringing into effect: (a) paragraph 1 of Schedule 1, in so far as necessary for the purposes of (b) below, and (b) paragraph 7 of Schedule 1, in so far as it provides for a new section 8A to be inserted after section 8 of the Local Government Act 1999 (1).
Subsections (6) to (8) of section 54	All purposes.
Section 58	All purposes.
Section 59	All purposes.
Section 68 and Schedule 3	All purposes.

(1) 1999 p.27.

(1) 1999 c.27.

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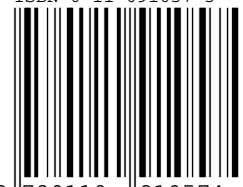
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