



Deddf Archwilio Cyhoeddus (Cymru) 2013

2013 dccc 3

Nodiadau Esboniadol

Public Audit (Wales) Act 2013

2013 anaw 3

Explanatory Notes

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DEDDF ARCHWILIO CYHOEDDUS (CYMRU) 2013

NODIADAU ESBONIADOL

CYFLWYNIAD

1. Mae'r Nodiadau Esboniadol hyn ar gyfer Deddf Archwilio Cyhoeddus (Cymru) 2013 a basiwyd gan Gynulliad Cenedlaethol Cymru ar 5 Mawrth 2013 ac a gafodd y Cydsyniad Brenhinol ar 29 Ebrill 2013. Fe'u lluniwyd gan Adran Llywodraeth Leol a Chymunedau Llywodraeth Cymru er mwyn cynorthwyo'r sawl sy'n darllen y Ddeddf. Dylid darllen y Nodiadau Esboniadol ar y cyd â'r Ddeddf ond nid ydynt yn rhan ohoni.
2. Mae'r pwerau i wneud y Ddeddf wedi eu cynnwys yn Rhan 4 o Ddeddf Llywodraeth Cymru 2006 ac Atodlen 7 ir Ddeddf honno. Mae gan Gynulliad Cenedlaethol Cymru y cymhwysedd i wneud darpariaeth ar gyfer Deddf Archwilio Cyhoeddus (Cymru) 2013, ac mewn cysylltiad â hi, yn rhinwedd Atodlen 7, pwnc 15 (Gweinyddiaeth Gyhoeddus).
3. Defnyddir y termau a'r byrfoddau canlynol yn y Nodiadau Esboniadol:

Y Cynulliad - Cynulliad Cenedlaethol Cymru

Comisiwn y Cynulliad - Comisiwn Cynulliad Cenedlaethol Cymru

ACC - Archwilydd Cyffredinol Cymru

SAC - Swyddfa Archwilio Cymru

CGC - Cronfa Gyfunol Cymru

SYLWEBAETH AR YR ADRANNAU

Cyflwyniad

Adran 1 - Trosolwg

4. Mae'r Ddeddf yn cynnwys 36 o adrannau a 4 Atodlen. Fel y nodir yn adran 1 (na fwriedir iddi gael effaith gyfreithiol) o'r Ddeddf, mae'r prif ddarpariaethau yn gwneud y canlynol -
 - rhagnodi bod swydd Archwilydd Cyffredinol Cymru (ACC) i barhau;
 - creu corff corfforaethol newydd, sef Swyddfa Archwilio Cymru (SAC), ac yn rhoi swyddogaethau iddi;
 - rhagnodi trefniadau llywodraethu ar gyfer ACC a SAC, a gwneud darpariaeth arall yn ymwneud â'r berthynas rhwng y ddau;
 - rhagnodi sut y mae swyddogaethau ACC i'w harfer, ac yn gwneud ACC yn archwilydd i gyrff llywodraeth leol yng Nghymru.

Rhan 1: Archwilydd Cyffredinol Cymru

Adran 2 - Swyddfa Archwilydd Cyffredinol Cymru

5. Mae'r adran hon yn darparu ar gyfer parhau swydd ACC. Ar hyn o bryd, mae swydd ACC wedi ei sefydlu o dan Atodlen 8 o Ddeddf Llywodraeth Cymru 2006.

PUBLIC AUDIT (WALES) ACT 2013

EXPLANATORY NOTES

INTRODUCTION

1. These Explanatory Notes are for the Public Audit (Wales) Act 2013 which was passed by the National Assembly for Wales on 5 March 2013 and received Royal Assent on 29 April 2013. They have been prepared by the Department for Local Government and Communities of the Welsh Government to assist the reader of the Act. The Explanatory Notes should be read in conjunction with the Act but are not part of it.
2. The powers to make the Act are contained in Part 4 and Schedule 7 of the Government of Wales Act 2006. The National Assembly for Wales has the legislative competence to make provision for and in connection with the Public Audit (Wales) Act 2013 by virtue of Schedule 7, subject 14 (Public Administration).
3. The following terms and abbreviations are used in the Explanatory Notes:

The Assembly – the National Assembly for Wales

The Assembly Commission – the National Assembly for Wales Commission

AGW – the Auditor General for Wales

WAO – the Wales Audit Office

WCF – the Welsh Consolidated Fund

COMMENTARY ON SECTIONS

Introduction

Section 1 – Overview

4. The Bill comprises 36 sections and 4 Schedules. As set out in section 1 (which is not intended to have any legal effect) of the Bill, the main provisions –
 - prescribe the office of the Auditor General for Wales (AGW) is to continue;
 - create a new corporate body, the Wales Audit Office (WAO), and confer functions upon it;
 - prescribe the governance arrangements for both the AGW and the WAO, and make provision for the relationship between the two;
 - prescribe how the functions of the AGW are to be exercised and makes the AGW the auditor of local government bodies in Wales.

Part 1: Auditor General for Wales

Section 2 – Office of Auditor General for Wales

5. This section provides for the office of the AGW to continue. At present, the office of AGW is established under Schedule 8 to the Government of Wales Act 2006. By reference to the office of AGW continuing, the effect is that there is no break in the continuity of that office or in the exercise of the functions of that office. Under section 2(2) Her Majesty is to appoint an individual to that office on the nomination

Effaith y cyfeiriad at barhau swydd ACC yw nad oes toriad ym mharhad y swydd honno nac ym mharhad arfer swyddogaethau'r swydd honno. O dan adran 2(2) Ei Mawrhydi sydd i benodi unigolyn i ddal y swydd honno ar enwebiad y Cynulliad. Bydd penodiad i'r swydd am gyfnod o wyth mlynedd ar y mwyaf; dim ond unwaith y caiff person ddal swydd ACC.

6. Cyn gwneud enwebiad i'w Mawrhydi ynghylch y person a ddylai gael ei benodi yn ACC, rhaid i'r Cynulliad gael ei fodloni bod ymgynghoriad rhesymol wedi ei gynnal gyda'r cyrff hynny sy'n cynrychioli buddiannau cyrff llywodraeth leol yng Nghymru.

Adran 3 - Ymddiswyddiad neu ddiswyddiad

7. Mae ACC yn dal y swydd tan ddiwedd y cyfnod y'i penodwyd ar ei gyfer (caiff hynny fod am hyd at wyth mlynedd ar ôl y penodiad, gweler adran 2) oni fydd ACC:
 - yn cael ei ryddhau o'i swydd gan Ei Mawrhydi ar gais ACC ei hunan
 - yn cael ei ryddhau o'i swydd oherwydd bod Ei Mawrhydi bellach wedi ei bodloni bod ACC, am resymau meddygol, yn analluog i gyflawni ei ddyletswyddau a'i fod hefyd yn analluog, am y rhesymau hynny, i ofyn am ei ryddhau o'i swydd;
 - yn cael ei ddiswyddo gan Ei Mawrhydi oherwydd camymddwyn.
8. Dim ond ar argymhelliad y Cynulliad y caniateir diswyddo person ar sail camymddwyn. Ni cheir gwneud argymhelliad o'r fath oni fydd o leiaf ddwy ran o dair o holl Aelodau'r Cynulliad yn pleidleisio o blaid gweithredu felly.

Adran 4 - Anghymhwys

9. Mae'r adran hon yn nodi'r seiliau a fyddai yn anghymhwys person rhag bod yn ACC. Mae'r seiliau yn ymwneud â bod yn aelod o ddeddfwrfa o fewn y Deyrnas Unedig, yn gyflogai i SAC, neu'n ddeiliad unrhyw swydd neu benodiad arall gan y Goron, y Cynulliad neu Gomisiwn y Cynulliad.

Adran 5 - Cyflogaeth etc cyn-Archwilydd Cyffredinol

10. Mae'r adran hon yn rhagnodi'r cyfyngiadau ynghylch cyflogaeth, dal swydd neu ddarparu gwasanaethau yn y dyfodol, a fydd yn gymwys i bersonau a benodwyd yn ACCau o dan y Ddeddf hon ond nad ydynt bellach yn dal y swydd honno. Bydd y cyfyngiadau'n gymwys am gyfnod o ddwy flynedd sy'n dechrau gyda'r diwrnod y mae'r person yn peidio â dal y swydd. Y bwriad yw osgoi unrhyw wrthdaro buddiannau neu ganfyddiad o wrthdaro o'r fath pan fo person yn ACC - e.e. er mwyn osgoi sefyllfa lle y mae ACC, a'i gyfnod yn y swydd ar fin dirwyn i ben, yn cyflawni ei swyddogaethau'n drugarog mewn perthynas â chorff y gallai gael ei benodi iddo wedi i'w swydd fel ACC ddod i ben.

Adran 7 - Tâl cydnabyddiaeth

11. Mae'n ofynnol i'r Cynulliad wneud trefniadau i dalu tâl cydnabyddiaeth ar gyfer ACC a benodwyd o dan y Ddeddf hon (cyn penodi ACC), a chaiff y trefniadau hynny gynnwys cyflog, lwfansau, arian rhodd, trefniadau ar gyfer pensiwn a

of the National Assembly for Wales ('the Assembly'). Appointment to the office is for a maximum of 8 years; a person may only hold the office of AGW once.

6. Before making a nomination to Her Majesty as to the person who should be appointed as AGW, the Assembly must be satisfied reasonable consultation with those bodies representing the interests of local government bodies in Wales has been undertaken.

Section 3 – Resignation or removal

7. The AGW holds office until the end of the term for which he or she has been appointed (which can be up to 8 years from appointment, see section 2) unless the AGW is:
 - relieved of the appointment by Her Majesty at the AGW's request;
 - relieved of the appointment because Her Majesty is satisfied that the AGW is no longer capable of performing the duties because of medical reasons; and is also incapable for such reasons of requesting he or she be relieved of office;
 - removed from post by Her Majesty because of misbehaviour.
8. Removal from post on the grounds of misbehaviour is done only on the recommendation of the Assembly. Such a recommendation can only be made if at least two-thirds of all Assembly Members vote in favour of such action.

Section 4 – Disqualification

9. This section sets out the grounds which would disqualify a person from being the AGW. The grounds relate to being a member of a legislature within the United Kingdom, an employee of the WAO, or holder of any other office or position appointed by the Crown, the Assembly or the Assembly Commission.

Section 5 – Employment etc of former Auditor General

10. This section prescribes the restrictions around future employment, office-holding or provision of services that will apply to persons who have been appointed as the AGW under this Act but who no longer hold the office. The restrictions apply for two years beginning on the day the person ceases to hold office. The aim is to avoid any possible conflict of interest or perception of such a conflict when the person is AGW – e.g. to avoid the situation where an AGW nearing the end of his or her term of office carries out his or her functions leniently in respect of a body to which he or she may be appointed upon ceasing to be AGW.

Section 7 – Remuneration

11. The Assembly is required to make remuneration arrangements for an AGW appointed under this Act (prior to the appointment of the AGW), and such arrangements may include salary, allowances, gratuities, pension arrangements and other benefits. In all cases these arrangements (or elements therein) cannot be performance-based.

buddion eraill. Ym mhob achos ni chaiff y trefniadau hyn (nac elfennau ohonynt) fod ar sail perfformiad.

12. Wrth benderfynu ar y trefniadau, mae'n ofynnol i'r Cynulliad ymgynghori â'r Prif Weinidog.
13. Bydd symiau sy'n daladwy yn cael eu codi ar CGC, ac mae hyn yn golygu y bydd taliad yn dod yn uniongyrchol o'r Gronfa honno yn hytrach nag o'r arian y pleidleisir arno gan y Cynulliad yn flynyddol. Mae hyn wedi ei lunio i warchod annibyniaeth ACC ymhellach.
14. Noder hefyd baragraff 13 o Atodlen 1 i'r Ddeddf, a pharagraff 1 o Atodlen 3 iddi - gweler isod.

Adran 8 - Sut y mae swyddogaethau i gael eu harfer

15. Mae'r adran hon yn cynnal ac yn cynyddu annibyniaeth ACC wrth iddo arfer ei swyddogaethau - nid yw swyddogaethau'r swydd yn ddarostyngedig i gyfarwyddyd na rheolaeth y Cynulliad na Llywodraeth Cymru, ac mae darpariaeth newydd i'w gwneud yn glir bod gan ACC ddisgresiwn llwyr yn y modd y mae yn arfer swyddogaethau mewn perthynas ag archwilio.
16. Er hynny, mae hyn yn ddarostyngedig i'r canlynol. Rhaid i ACC anelu at gyflawni ei swyddogaethau yn effeithiol ac mewn dull cost-effeithiol. Rhaid i ACC hefyd roi ystyriaeth i'r safonau a'r egwyddorion ymarfer proffesiynol mewn perthynas ag archwilio a chyfrifyddiaeth. Rhaid i ACC roi ystyriaeth i gyngor a ddarperir gan SAC, ac ar yr amod bod ACC yn ystyried y cyngor hwnnw mae gan ACC ddisgresiwn llwyr wrth arfer ei swyddogaethau mewn perthynas ag archwilio.

Adran 9 - Pwerau atodol

17. Mae'r adran hon yn darparu pŵer cyffredinol i ACC wneud unrhyw beth a fwriedir i hwyluso arfer unrhyw un o'i swyddogaethau, neu sy'n gysylltiedig â'u harfer neu'n gydnaws â'u harfer. Nid yw'r pŵer cyffredinol hwn yn ymestyn, fodd bynnag i swyddogaethau sydd, neu a allai ddod, yn gyfrifoldeb i SAC o dan y Ddeddf hon.

Adran 10 - Cod ymarfer archwilio

18. Rhaid i ACC ddyroddi cod ymarfer yn ymgorffori'r arfer proffesiynol gorau sydd i'w fabwysiadu wrth iddo gyflawni ei swyddogaethau –
 - ynglŷn ag ymchwilio i unrhyw gyfrifon (gan gynnwys cyfrifon cyrff llywodraeth leol yng Nghymru) neu ddatganiadau o gyfrifon yn unol ag unrhyw ddeddfiad;
 - ynglŷn â chynnal neu hybu astudiaethau neu ymchwiliadau gwerth am arian; ac
 - fel y darperir mewn amryw ddarpariaethau yn Neddf Llywodraeth Cymru 1998, Deddf Archwilio Cyhoeddus (Cymru) 2004 ac Atodlen 8 i Ddeddf Llywodraeth Cymru 2006.
19. Wrth baratoi'r Cod, rhaid i ACC ymgynghori â'r personau hynny yr ymddengys iddo ei bod yn briodol ymgynghori â hwy. Pan fo'r Cod wedi ei wneud a'i gyhoeddi, rhaid i ACC gydymffurfio ag ef.

12. In determining the arrangements the Assembly is required to consult with the First Minister.
13. Amounts payable will be charged on the Welsh Consolidated Fund (WCF), which means that payment will be directly from that Fund rather than from monies voted annually by the Assembly. This is designed to further protect the independence of the AGW.
14. Note also paragraph 13 of Schedule 1 and paragraph 1 of Schedule 3 to the Act – see below.

Section 8 – How functions are to be exercised

15. This section maintains and enhances the independence of the AGW in the exercise of his or her functions – the functions of the office are not subject to the direction or control of the Assembly or the Welsh Government and there is new provision to make clear that the AGW has complete discretion in the manner in which he or she exercises audit related functions.
16. However this is subject to the following. The AGW must seek to perform his or her functions efficiently, and in a cost-effective manner. The AGW must also have regard to the standards and principles of professional practice in relation to auditing and accounting. The AGW must have regard to advice provided by the WAO and provided the AGW has regard to that advice the AGW has complete discretion in the exercise of his or her audit related functions.

Section 9 – Supplementary powers

17. This section provides the AGW with a general power to do anything which facilitates, or is incidental or conducive to, the exercise of his or her functions. The general power does not extend however to functions which are or could become the responsibility of the WAO under this Act.

Section 10 – Code of audit practice

18. The AGW must issue a code of practice which embodies the best professional practice to be adopted in the carrying out of his or her functions relating to the:
 - examining of any accounts (including of local government bodies in Wales) or statement of accounts in accordance with any enactment;
 - carrying out, undertaking or promoting value for money studies or examinations; and
 - as provided for in various provisions of the Government of Wales Act 1998, the Public Audit (Wales) Act 2004 and Schedule 8 to the Government of Wales Act 2006.
19. In preparing the Code the AGW must consult those persons he or she thinks appropriate. When the Code is made and published, the AGW must comply with it.

Adran 11 – Archwilio cyrff llywodraeth leol

20. Mae hyn yn darparu mai ACC fydd archwilydd statudol cyfrifon yr holl gyrff llywodraeth leol yng Nghymru. Dylid darllen adran 11 ar y cyd â pharagraff 2 o Atodlen 3 i'r Ddeddf – gweler isod.
21. Ar hyn o bryd, nid oes pŵer gan ACC i archwilio cyfrifon cyrff llywodraeth leol. Yn hytrach, penodir archwilwyr gan ACC i gynnal yr archwiliadau hynny. Gan fod swyddogaethau eraill gan ACC mewn perthynas â chyrff llywodraeth leol (er enghraifft mewn perthynas â gwerth am arian) a'i fod yn gyfrifol am archwilio Llywodraeth Cymru a chyrff GIG Cymru, a chan ystyried byrdwn cynigion eraill yn y Ddeddf, bernir ei bod yn briodol breinio'r pŵer i archwilio cyrff llywodraeth leol yng Nghymru yn ACC.
22. Mae adran 16 o Fesur Llywodraeth Leol (Cymru) 2009 yn darparu bod 'rheoleiddwyr perthnasol' yn cynnwys archwilydd a benodir o dan adran 13 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004. Oherwydd y diwygiadau a wnaed gan adran 11(1) o'r Ddeddf hon, mae'n ofynnol gwneud diwygiad canlyniadol i Fesur 2009 gan na fydd archwilwyr yn cael eu penodi gan ACC yn y cyd-destun hwnnw mwyach. Cyflawnir hyn gan adran 11(2) o'r Ddeddf.

Adran 12 - Trosglwyddo etc swyddogaethau goruchwyliol Gweinidogion Cymru: ymgynghori

23. Mae adran 16 o Fesur Dan adran 146A o Ddeddf Llywodraeth Cymru 1998 caniateir i Weinidogion Cymru, drwy orchymyn, drosglwyddo swyddogaethau penodol i ACC, neu i ACC arfer swyddogaethau penodol ar eu rhan. Ni chaniateir trosglwyddo neu arfer swyddogaethau o'r fath ac eithrio gyda chydysyniad ACC.
24. Mae adran 12 o'r Ddeddf yn diwygio adran 146A o Ddeddf 1998 i'w gwneud yn ofynnol bod Gweinidogion Cymru yn ymgynghori â SAC cyn gwneud gorchymyn o'r fath. Nid oes newid yn y gofyniad bod ACC yn cydsynio i'r trosglwyddiad neu i arfer y swyddogaethau hynny.

Rhan 2: Swyddfa Archwilio Cymru a'i pherthynas â'r Archwilydd Cyffredinol

Adran 13 – Ymgorffori Swyddfa Archwilio Cymru

25. Mae adran 13 yn sefydlu corff corfforaethol newydd o'r enw Swyddfa Archwilio Cymru (SAC). Mae'r cymal hwn hefyd yn rhoi effaith i Atodlen 1, sy'n cynnwys darpariaeth ynghylch ymgorffori SAC.

Adrannau 14 a 15 – Pwerau ac Effeithlonrwydd

26. Mae adran 14 yn darparu y caiff SAC wneud unrhyw beth a fwriedir i hwyluso arfer unrhyw un neu ragor o'i swyddogaethau, neu sy'n gydnaws neu'n gysylltiedig â'u harfer, ond rhaid i SAC (yn rhinwedd adran 15) anelu at gyflawni ei swyddogaethau yn effeithiol ac yn gost-effeithlon.

Adran 16 – Y berthynas â'r Archwilydd Cyffredinol a SAC

27. Mae adran 16 yn darparu mai ACC yw prif weithredwr SAC, ond nad yw'n gyflogai iddi. Mae'r adran hon hefyd yn rhoi effaith i Atodlen 2 (Y berthynas rhwng yr Archwilydd Cyffredinol a SAC).

Section 11 – Audit of local government bodies

20. This provides for the AGW to be the statutory auditor of the accounts of all local government bodies in Wales. Section 11 should be read with paragraph 2 of Schedule 3 to the Act – see below.
21. At present the AGW is not empowered to audit the accounts of local government bodies. Instead auditors are appointed by the AGW to perform those audits. Given the AGW has other functions in respect of local government bodies (for example in relation to value for money), is responsible for auditing the Welsh Government, Welsh NHS bodies and others, and the thrust of other proposals in the Act, it is considered appropriate for the audit of local government bodies in Wales to be vested with the AGW.
22. Section 16 of the Local Government (Wales) Measure 2009 provides that ‘relevant regulators’ include an auditor appointed under section 13 of the Public Audit (Wales) Act 2004. Because of the amendments made by section 11(1) of this Act, a consequential amendment is required to the 2009 Measure as there will no longer be auditors appointed by the AGW in this context. That is achieved by section 11(2) of the Act.

Section 12 – Transfer etc of supervisory functions of Welsh Ministers: consultation

23. Under section 146A of the Government of Wales Act 1998 certain functions of the Welsh Ministers may, by order, be transferred to or exercised on their behalf by the AGW. Such transfer, or exercise, can only be with the consent of the AGW.
24. Section 12 of the Act amends section 146A of the 1998 Act so as to require the Welsh Ministers to consult with the WAO before making such an order. The requirement for the AGW to consent to the transfer or exercise of such functions remains unchanged.

Part 2: The Wales Audit Office and its relationship with the Auditor General

Section 13 - Incorporation of Wales Audit Office

25. Section 13 establishes a new corporate body called the Wales Audit Office (the WAO). This section also gives effect to Schedule 1 which contains provision about the incorporation of the WAO.

Section 14 and 15 – Powers and Efficiency

26. Section 14 provides that the WAO may do anything that facilitates or is incidental or conducive to the exercise of its functions, but the WAO (by virtue of section 15) must aim to carry out its functions efficiently and cost-effectively.

Section 16 – Relationship with the Auditor General

27. Section 16 provides that the AGW is the chief executive of the WAO, but not an employee of it. This section also gives effect to Schedule 2 (Relationship between the Auditor General and the WAO).

Adran 17 - SAC i fonitro a darparu cyngor

28. Rhaid i SAC fonitro ACC mewn perthynas â'i swyddogaethau. Caiff SAC hefyd gynghori ACC mewn perthynas â'i swyddogaethau. Mae ACC o dan ddyletswydd (adran 17(3)) i roi sylw i unrhyw gyngor o'r fath.

Adran 18 - Dirprwyo swyddogaethau'r Archwilydd Cyffredinol a'u harfer ar y cyd

29. Mae adran 18 yn galluogi i swyddogaethau ACC gael eu cyflawni gan gyflogai i SAC neu berson sy'n darparu gwasanaethau i SAC (er enghraifft, y rheini sydd wedi eu contractio i ddarparu gwasanaethau cefnogi archwilio i ACC), ar yr amod fod y cyflogai neu'r person wedi ei awdurdodi i wneud hynny mewn cynllun dirprwyo, ac yn cytuno i gydymffurfio â chod ymarfer archwilio ACC (gweler adran 10(1)). Caiff cynllun dirprwyo ei baratoi gan ACC, a bydd yn disgrifio amodau'r cynllun hwnnw. Pan fo swyddogaethau yn cael eu cyflawni o dan y cynllun dirprwyo mae'r cyfrifoldeb am y swyddogaeth yn aros gydag ACC.
30. Rhaid i'r cynllun dirprwyo gael ei baratoi gan ACC (a neb arall), a rhaid iddo ymgynghori gyda SAC wrth baratoi neu ddiwygio'r cynllun hwnnw.

Adran 19 - Darparu gwasanaethau

31. Mae adran 19 yn galluogi SAC i wneud trefniadau i gael gwasanaethau gweinyddol, proffesiynol neu dechnegol y gallai fod eu hangen arni hi neu ACC er mwyn cyflawni eu priod swyddogaethau, er enghraifft darparu gwasanaethau archwilio arbenigol yn ymwneud â threth. Mae hefyd yn galluogi SAC i wneud trefniadau gydag 'awdurdod perthnasol' (fel y'i diffinnir yn adran 19(9)) fel bod SAC neu ACC yn gallu darparu'r gwasanaethau hynny i awdurdod perthnasol, neu i arfer swyddogaethau'r awdurdod hwnnw.
32. Mae 'awdurdod perthnasol' yn cynnwys awdurdodau lleol (yng Nghymru a Lloegr), awdurdodau cyhoeddus eraill ac adrannau o'r llywodraeth.
33. Mae SAC yn gallu gwneud trefniadau am delerau, gan gynnwys rhai'n ymwneud â thalu. Os yw'r telerau'n cynnwys ffioedd sy'n daladwy i SAC (er enghraifft, ar gyfer darparu gwasanaethau gan ACC i awdurdod perthnasol), rhaid iddynt fod yn unol â'r cynllun codi ffioedd a lunnir o dan adran 24 (gweler isod).

Adran 20 - Gwariant

34. Rhaid i ACC a SAC ddarparu amcangyfrif ar y cyd ar gyfer pob blwyddyn ariannol (sy'n dod i ben ar 31 Mawrth) o bob incwm a gwariant gan SAC, gan gynnwys, yn benodol, yr adnoddau y mae eu hangen amdanynt ar gyfer arfer swyddogaethau ACC. Rhaid i'r amcangyfrif gael ei osod gerbron y Cynulliad er mwyn iddo gael edrych arno ac efallai ei addasu. Rhaid i'r amcangyfrif gael ei osod o leiaf bum mis cyn dechrau'r flwyddyn ariannol y mae'n ymwneud â hi.
35. Dim ond os ymgynghorir ag ACC a SAC, ac yr ystyrir unrhyw safbwyntiau a fynegir ganddynt, y caniateir i'r Cynulliad wneud unrhyw addasiadau i'r amcangyfrif.
36. Bydd yr amcangyfrif (wedi ei addasu neu fel arall) yn cael ei gynnwys yng Nghynnig Cyllidebol y Cynulliad o dan Reolau Sefydlog y Cynulliad. Rhaid i'r

Section 17 – WAO to monitor and provide advice

28. The WAO must monitor and may advise the AGW in respect of his or her functions; the AGW is under a duty (section 17(3)) to have regard to any such advice.

Section 18 – Delegation and joint exercise of functions of the Auditor General

29. Section 18 enables the functions of the AGW to be carried out by an employee of the WAO or a person providing services to the WAO (for example, those who are contracted to provide audit support services to the AGW), provided the employee or person is authorised to do so in a scheme of delegation and agrees to comply with the AGW's code of audit practice (see section 10(1)). A scheme of delegation will be prepared by the AGW and will describe the conditions of that scheme. Where functions are carried out under the scheme of delegation, the responsibility for them remains with the AGW.
30. The scheme of delegation must be prepared by the AGW (and none other) who must consult the WAO in preparing or revising that scheme.

Section 19 – Provision of services

31. Section 19 enables the WAO to make arrangements to receive administrative, professional or technical services that it or the AGW may need to carry out their respective functions, for example the provision of expert audit services relating to tax. It also enables the WAO to make arrangements with a 'relevant authority' (as defined in section 19(9)) so that the WAO or AGW can provide those services to a relevant authority, or to exercise the functions of that authority.
32. 'Relevant authority' includes local authorities (in Wales and in England), other public authorities and government departments.
33. The WAO is able to make the arrangements on terms, including relating to payment. If the terms include fees payable to the WAO (for example, for the provision of services by the AGW to a relevant authority), these must be in accordance with the scheme of charges prepared under section 24 (see below).

Section 20 – Expenditure

34. The AGW and the WAO must jointly prepare an estimate for each financial year (to year ending 31 March) of all of the income and expenditure of the WAO, including in particular the resources needed for the exercise of the AGW's functions. The estimate must be laid before the Assembly for examination and possible modification. The estimate must be laid at least 5 months before the start of the financial year to which it relates.
35. Modifications by the Assembly to the estimate may only be made if the AGW and WAO have been consulted, and any views made by them taken into account.
36. The estimate (modified or otherwise) will be included in the Assembly's Budget Motion under the Standing Orders of the Assembly. The estimate must cover all income and expenditure elements including those relating to the audit of local government bodies and all estimated fees income. (Paragraph 75 of Schedule 4 to this Act repeals paragraph 9(4) of Schedule 8 to the Government of Wales Act 2006 – power for the AGW to retain certain fees income).

amcangyfrif gynnwys pob elfen incwm a gwariant, gan gynnwys y rhai sy'n ymwneud ag archwilio cyrff llywodraeth leol a phob incwm ffioedd amcangyfrifedig. (Mae paragraff 75 o Atodlen 4 i'r Ddeddf hon yn diddymu paragraffau 9(4) o Atodlen 8 i Ddeddf Llywodraeth Cymru 2006 - y pŵer i ACC gadw incwm rhai ffioedd).

Adran 21 - Darparu adnoddau ar gyfer swyddogaethau'r Archwilydd Cyffredinol

37. Mae adran 21 yn ei gwneud yn ofynnol bod SAC, fel deiliad y gyllideb, yn darparu i ACC ba adnoddau bynnag y bo'n ofynnol ganddo er mwyn cyflawni ei swyddogaethau. Yn benodol, bydd yr adnoddau hynny yn cynnwys –
- staff i gynorthwyo ACC
 - gwasanaethau gan unrhyw berson (er enghraifft, gwasanaethau archwilio allanol neu wasanaethau archwilio eraill, yn bennaf o dan adran 19)
 - dal eiddo, dogfennau neu wybodaeth arall; a
 - cadw cofnodion mewn perthynas â swyddogaethau ACC.

Adran 22 - Benthycia

38. Mae'r adran hon yn galluogi SAC i fenthycia arian, ar ffurf gorddrafft neu fel arall, at y diben o fodloni gorwariant dros dro. Nid yw'r pŵer benthycia ar gael i ACC.

Adrannau 23 a 24 - yn ymwneud â ffioedd

39. Mae adran 23 yn galluogi SAC i godi ffioedd am archwiliadau a swyddogaethau mewn perthynas ag archwiliadau a gyflawnir gan ACC ac unrhyw wasanaethau a ddarperir gan ACC, a hynny yn unol â chynllun ar gyfer codi ffioedd a ddarperir gan SAC. Ni chaniateir i'r ffioedd a godir fod yn fwy na chost lawn darparu'r gwasanaethau dan sylw, ac y mae'r ffioedd yn daladwy i SAC.
40. O dan adran 24, rhaid i gynllun SAC nodi'r deddfiadau sy'n ei galluogi i godi ffi yn unol ag unrhyw swm penodedig neu raddfa ffioedd benodedig, yn ôl y digwydd. Ond os nad yw deddfiad yn gwneud darpariaeth ar gyfer swm neu raddfa, rhaid i SAC nodi ei sail ar gyfer cyfrifo'r ffi. Mae'r adran hon hefyd yn darparu ar gyfer rhagnodi rhai graddfeydd ffioedd gan Weinidogion Cymru, ac os gwnânt hynny, bydd rhaid i SAC gydymffurfio â'r graddfeydd a ragnodir. Rhaid i SAC adolygu ei chynllun o leiaf unwaith bob blwyddyn galendr a gosod ei chynllun (ac unrhyw ddiwygiad ohono) gerbron y Cynulliad ar gyfer ei gymeradwyo. Bydd y cynllun yn cael effaith pan gymeradwyir ef gan y Cynulliad; ac yn dilyn hynny, rhaid i SAC gyhoeddi'r cynllun.

Adrannau 25 i 27 - yn ymwneud â'r Cynllun Blynyddol

41. Rhaid i ACC a SAC ar y cyd baratoi cynllun blynyddol. Rhaid i'r cynllun blynyddol nodi'r gwaith a gynlluniwyd ar gyfer ACC a SAC fel ei gilydd; yr adnoddau sydd ar gael ac a allai ddod ar gael i SAC; a'r modd y mae'r adnoddau i gael eu defnyddio er mwyn cyflawni'r gwaith a gynlluniwyd ar eu cyfer (adran 25(2)).
42. Rhaid i'r cynllun blynyddol nodi hefyd uchafswm yr adnoddau y rhagwelir y bydd SAC yn eu dyrannu i ACC at y diben o ymgymryd â rhaglen waith ACC (gweler adran 25(2)(f))
43. Er nad yw ACC na SAC wedi eu rhwymo gan y cynllun blynyddol, rhaid iddynt roi sylw iddo (adran 27). Mae hynny'n golygu bod yn rhaid i ACC a SAC, wrth arfer eu

Section 21 – Provision of resources for Auditor General’s functions

37. Section 21 requires the WAO, as the budget-holder, to provide resources to the AGW as required by the AGW so he or she can carry out his or her functions. The resources are, in particular, -
- staff to assist the AGW;
 - services from any person (for example, external audit or other audit services principally under section 19);
 - holding property, documents or other information; and
 - keeping records relating to the functions of the AGW.

Section 22 – Borrowing

38. This section enables the WAO to borrow money, by way of an overdraft or otherwise, to meet a temporary excess of expenditure. A power to borrow is not available to the AGW.

Section 23 and 24 – relating to Fees

39. Section 23 enables the WAO to charge fees for audits and audit-related functions carried out by the AGW, and any services provided by the AGW, in accordance with a scheme for charging fees prepared by the WAO. The fees charged may not exceed the full cost of providing the services in question and are payable to the WAO.
40. Under section 24 the WAO’s scheme must identify the enactments enabling it to charge a fee in accordance with any prescribed amount or any scale of fees as the case may be. But where an enactment makes no provision for a scale or an amount, the WAO must identify its basis for calculating the fee. This section also provides for the Welsh Ministers to prescribe certain scales of fees and where that is so, the WAO must comply with the scales prescribed. The WAO must review its scheme at least once in every calendar year and lay its scheme (and any revision of it) before the Assembly for approval. The scheme takes effect when approved by the Assembly following which the WAO must publish it.

Section 25 to 27 – relating to the Annual Plan

41. The AGW and the WAO must jointly prepare an annual plan. The annual plan must set out the planned work for both the AGW and the WAO; the resources available, and which may become available to the WAO; and how those resources are to be used to achieve their planned work (section 25 (2)).
42. The annual plan must also include the maximum resources that it is anticipated will be allocated by the WAO to the AGW for the purpose of undertaking the AGW’s programme of work (section 25(2)(f)).
43. Although neither the AGW nor WAO are bound by the annual plan, they must have regard to it (section 27). That means in exercising their functions (including the provision of resources required by the AGW) both the AGW and the WAO must give the annual plan the appropriate weight in all the circumstances. If other unforeseen work arises then the need for that work to be done (and its resource implications) must be properly balanced against the planned work (and resources allocated for that).

swyddogaethau (gan gynnwys darparu'r adnoddau sy'n ofynnol gan ACC), roi i'r cynllun blynyddol y pwysigrwydd priodol o dan yr holl amgylchiadau. Os bydd rhyw waith nas rhagwelwyd yn codi, yna rhaid pwyso â mesur yn briodol yr angen i gyflawni'r gwaith hwnnw (a goblygiadau hynny i adnoddau) o'i gymharu â'r gwaith a gynlluniwyd (a'r adnoddau a ddyrannwyd i'r gwaith hwnnw).

44. Rhaid i'r cynllun blynyddol gael ei baratoi gan ACC a SAC cyn dechrau'r flwyddyn ariannol y mae'r gwaith i'w gyflawni ynnddi (adran 25(1)). Unwaith y'i llunnir, rhaid ei osod gerbron y Cynulliad (adran 26), a bydd y Cynulliad o dan ddyletswydd i'w gyhoeddi yn rhinwedd adran 144 o Ddeddf Llywodraeth Cymru 2006 (fel y'i diwygiwyd gan baragraff 73 o Atodlen 4 i'r Ddeddf hon).

Rhan 3: Amrywiol a chyffredinol

Adran 28 - Swyddogaethau'r Cynulliad Cenedlaethol

45. Mae'r adran hon yn darparu awdurdod i'r Cynulliad wneud darpariaeth (o fewn ei Reolau Sefydlog) ynghylch sut y mae'r swyddogaethau a nodir yn y Ddeddf sydd dan ofal y Cynulliad (ac eithrio ei swyddogaethau i gymeradwyo deddfwriaeth) i'w harfer. Y bwriad yw y gall y Cynulliad wneud darpariaeth yn ei Reolau Sefydlog, wrth ddibynnu ar y ddarpariaeth hon, fel bod un neu ragor o'i bwyllgorau yn gallu arfer y swyddogaethau hynny sy'n ymwneud â goruchwyllo a chael trosolwg ar ACC. Er enghraifft, gallai'r Cynulliad ddarparu y bydd y swyddogaeth o benodi aelodau anweithredol SAC yn cael ei harfer gan bwyllgor y Cynulliad yn hytrach na chan y Cynulliad yn gweithredu mewn Cyfarfod llawn.

Adran 29 - Indemnio

46. Mae adran 29 yn darparu bod unrhyw ddigollediad i drydydd parti am dordyletswydd (er enghraifft mewn contract neu mewn achos o esgeulustra) gan ACC a benodwyd o dan y Ddeddf hon, person sy'n darparu gwasanaethau i ACC neu SAC (er enghraifft o dan adran 19), cyn-aelodau neu aelodau presennol SAC neu gyflogeion iddi, i'w godi ar CGC a'i dalu ohoni (felly nid yw'r digollediad yn ddarostyngedig i gymeradwyaeth y Cynulliad mewn penderfyniad cyllidebol). Gweler hefyd baragraff 13 o Atodlen 3 i'r Ddeddf.

Adran 30 - Gorchmynion

47. Mae'r adran hon yn gwneud darpariaeth gyffredinol ynghylch pwerau eraill yn y Ddeddf sy'n galluogi gwneud is-ddeddfwriaeth (sef gorchmynion). Mae'r is-ddeddfwriaeth honno i gael ei gwneud drwy offerynnau statudol. Yn is-adrannau (2) a (3) sefydlir gweithdrefn y Cynulliad ar gyfer gwneud y gorchmynion hynny. Darpariaeth dechnegol yw is-adran (4), sy'n sicrhau bod y pwerau sydd yn y Ddeddf i wneud yr is-ddeddfwriaeth yn ddigon eang i wneud darpariaethau penodol, megis darpariaethau atodol.

Adran 31 - Cyfarwyddiadau

48. Mae adran 31 yn gwneud darpariaeth gyffredinol mewn perthynas â'r pwerau yn y Ddeddf i ddyroddi cyfarwyddiadau.

Adran 32 - Dehongli

49. Mae'r adran hon yn darparu ystyr termau amrywiol a ddefnyddir yn y Ddeddf.

44. The annual plan must be jointly prepared by the AGW and the WAO before the start of the financial year in which that work is to be carried out (section 25(1)). Once prepared it must be laid before the Assembly (section 26) and the Assembly will be under a duty to publish it by virtue of section 144 of the Government of Wales Act 2006 (as amended by paragraph 73 of Schedule 4 to this Act).

Part 3: Miscellaneous and general

Section 28 – Functions of the National Assembly

45. This section provides authority for the Assembly to make provision (within its Standing Orders) as to how the functions set out in this Act falling to the Assembly (other than its functions of approving legislation) are to be exercised. The intention is that relying on this provision the Assembly could make provision in its Standing Orders so that one or more of its committees could exercise those functions relating to the oversight and supervision of the AGW. For example, the Assembly could provide that the function of appointing the non-executive members of the WAO will be exercised by a committee of the Assembly rather than by the Assembly acting in Plenary session.

Section 29 – Indemnification

46. Section 29 provides that any compensation to a third party for a breach of a duty (for example in contract or negligence) by an AGW appointed under this Act, a person providing services to the AGW or WAO (for example under section 19), the WAO's former or current members or employees is to be charged on and paid from the WCF (as such it is not to be subject to the approval of the Assembly in a Budget resolution). See also paragraph 13 of Schedule 3 to the Act.

Section 30 – Orders

47. This section makes general provision about other powers in the Act that enable subordinate legislation to be made (namely orders). Such legislation is to be made by statutory instrument. Subsections (2) and (3) establish the Assembly procedure for making those orders. Subsection (4) is a technical provision which ensures the powers in the Act to make such subordinate legislation are wide enough to make certain types of provision such as supplemental provisions.

Section 31 – Directions

48. Section 31 makes general provision in respect of the powers in the Act to issue directions.

Section 32 – Interpretation

49. This section provides the meaning of various terms used throughout the Act

Adran 33 – Darpariaethau trosiannol, atodol ac arbed etc

50. Mae adran 33(1) yn rhoi effaith i Atodlen 3 i'r Ddeddf, sy'n nodi'r prif ddarpariaethau trosiannol etc.
51. Mae adran 33(2) yn galluogi Gweinidogion Cymru, drwy orchymyn, i wneud darpariaethau trosiannol, darpariaethau darfodol neu ddarpariaethau arbed etc pellach mewn cysylltiad â'r Ddeddf hon yn dod i rym, neu i roi effaith lawn i'r Ddeddf pan fo wedi ei deddfu.
52. Mae adran 33(4) yn galluogi gorchymyn o dan is-adran (2) i addasu'r darpariaethau trosiannol etc. a nodir yn Atodlen 3. Mae'r ddarpariaeth hon yn 'ddarpariaeth rhwyd arbed' er mwyn sicrhau y gellir gwneud addasiadau i'r darpariaethau manwl a nodir yn Atodlen 3 petai'r amgylchiadau ar yr adeg pryd y daw'r Ddeddf i rym yn mynnu hynny.

Adran 34 – Mân ddiwygiadau a diwygiadau canlyniadol

53. Mae Adran 34 yn rhoi effaith i Atodlen 4 (mân ddiwygiadau a diwygiadau canlyniadol).

ATODLEN 1 – YMGORFFORI SWYDDFA ARCHWILIO CYMRU

Paragraff 1 – Aelodaeth

54. Mae'r paragraff hwn yn cadarnhau y bydd gan SAC 9 aelod, sef 5 nad ydynt yn gyflogeion i SAC (a elwir yn 'aelodau anweithredol'), ACC a 3 cyflogai i SAC (a elwir yn 'aelodau sy'n gyflogeion').

Paragraff 2 – Penodi aelodau anweithredol ac aelodau sy'n gyflogeion

55. Penodir aelodau anweithredol ac aelodau sy'n gyflogeion SAC ar sail teilyngdod ac ni all person gael ei benodi (nac aros yn y swydd) os yw wedi ei anghymhwyso ar y seiliau a nodir ym mharagraff 26 o Atodlen 1 – gweler isod.

Paragraff 4 – Penodi aelodau anweithredol

56. Y Cynulliad sydd i benodi aelodau anweithredol SAC, a hynny ar sail cystadleuaeth deg ac agored.

Paragraff 5 – Penodi cadeirydd ar SAC

57. Bydd y Cynulliad yn penodi un o bum aelod anweithredol SAC yn Gadeirydd ar SAC. Cyn gwneud y penodiad hwnnw, rhaid ymgynghori â'r Prif Weinidog. Chaniateir ymgynghori â phersonau eraill fel y bo'n briodol.
58. Ni chaniateir penodi person yn Gadeirydd fwy na dwywaith.

Paragraff 6 – Cyfnod penodi ac ailbenodi

59. Penodir aelodau anweithredol a Chadeirydd SAC am bedair blynedd ar y mwyaf, ac ni chaniateir penodi person i'r swyddi hyn fwy na dwywaith.

Paragraff 7 – Trefniadau talu cydnabyddiaeth

60. Caiff y Cynulliad wneud trefniadau ar gyfer talu cydnabyddiaeth ar gyfer Cadeirydd SAC a'r aelodau anweithredol eraill, a chaiff y trefniadau hynny gynnwys cyflog, lwfansau, rhoddion ariannol, a buddion eraill (ond nid trefniadau pensiwn). Ym

Section 33 – Transitional, supplementary and saving provisions etc

50. Section 33(1) gives effect to Schedule 3 to the Act which sets out the principal transitional etc. provisions.
51. Section 33(2) enables the Welsh Ministers, by order, to make further transitional, transitory or saving etc. provisions in connection with the coming into force of the Act or to give full effect to the Act when enacted.
52. Section 33(4) enables an order under subsection (2) to modify the transitional etc. provisions set out in Schedule 3. This provision is a safety net provision to ensure adjustments can be made to the detailed provisions set out in Schedule 3 should the circumstances at the time the Act comes into force dictate.

Section 34 – Minor and consequential amendments

53. Section 34 gives effect to Schedule 4 (minor and consequential amendments).

SCHEDULE 1 – INCORPORATION OF WALES AUDIT OFFICE

Paragraph 1 – Membership

54. This paragraph establishes that the WAO will have 9 members, comprising 5 who are not employees of the WAO (known as ‘non-executive members’), the AGW, and 3 employees of the WAO (known as ‘employee members’).

Paragraph 2 – Appointment of non-executive and employee members

55. The appointments of the non-executive and employee members of the WAO are to be made on merit, and a person cannot be appointed (or remain appointed) if they are disqualified on the grounds set out in paragraph 26 of Schedule 1 – see below.

Paragraph 4 – Appointment of non-executive members

56. It is for the Assembly to appoint the non-executive members of the WAO, on the basis of a fair and open competition.

Paragraph 5 – Appointment of chair of the WAO

57. One of the 5 non-executive members of the WAO is to be appointed as the Chair of the WAO by the Assembly. Before making such an appointment, there must be consultation with the First Minister. There may be consultation with other persons as appropriate.
58. A person cannot be appointed as Chair more than twice.

Paragraph 6 – Period of appointment and re-appointment

59. Appointment of the non-executive members and Chair of the WAO is for a maximum of 4 years, and a person cannot be appointed more than twice to these offices.

Paragraph 7 – Remuneration arrangements

60. The Assembly may make remuneration arrangements for the Chair of the WAO and the other non-executive members, and such arrangements may include salary,

mhob achos ni chaniateir i'r trefniadau hyn (nac elfennau ohonynt) fod yn seiliedig ar berfformiad.

61. Cyn gwneud y trefniadau ar gyfer y Cadeirydd, rhaid ymgynghori â'r Prif Weinidog (paragraff 7(2)). Rhaid ymgynghori hefyd â pherson priodol sydd â throsolwg ar benodiadau cyhoeddus (paragraff 9). Caniateir ymgynghori â phersonau eraill fel y bo'n briodol.
62. Bydd y symiau sy'n daladwy ar gyfer Cadeirydd SAC yn cael eu codi ar CGC; bydd y symiau sy'n daladwy ar gyfer yr aelodau anweithredol eraill yn cael eu talu gan SAC.

Paragraffau 8 a 9 – Telerau penodi eraill

63. Caiff y Cynulliad benderfynu ar delerau ac amodau eraill sy'n gymwys i aelodau anweithredol SAC, gan gynnwys y Cadeirydd. Caiff y cytundebau neu'r trefniadau hyn gynnwys cyfyngiadau ar swyddi eraill y caniateir i aelod anweithredol eu dal am gyfnod o hyd at ddwy flynedd ar ôl iddynt orffen dal y swydd (paragraff 8).
64. Cyn gwneud penderfyniad ar y telerau a'r amodau hynny rhaid ymgynghori â pherson priodol sydd â throsolwg ar benodiadau cyhoeddus y mae'r Cynulliad yn ystyried ei bod yn briodol ymgynghori ag ef.

Paragraffau 10 i 12 – Dod â phenodiadau i ben

65. Caiff Cadeirydd ac aelodau anweithredol SAC ymddiswyddo o'u swyddi ar unrhyw adeg drwy roi hysbysiad ysgrifenedig i'r Cynulliad (paragraff 10).
66. Caiff y Cynulliad ddod â phenodiad aelod anweithredol SAC i ben ar y seiliau a nodir ym mharagraff 11(1). Caiff y Cynulliad ddod â phenodiad Cadeirydd SAC i ben (ar y seiliau a nodir ym mharagraff 12(3)), ond dim ond ar ôl ymgynghori â'r Prif Weinidog. Caiff ymgynghori â phersonau eraill hefyd. Nid yw dod â phenodiad y Cadeirydd i ben yn golygu'n awtomatig fod ei benodiad yn aelod anweithredol o SAC yn dod i ben. Os yw aelodaeth anweithredol y person sy'n Gadeirydd yn dod i ben, yna bydd y person hwnnw yn colli ei swydd fel Cadeirydd hefyd.

Paragraff 13 – Talu cydnabyddiaeth ychwanegol i'r Archwilydd Cyffredinol

67. Yn ychwanegol at y trefniadau a wneir gan y Cynulliad ar gyfer talu cydnabyddiaeth i ACC (gweler adran 7), caiff SAC hefyd ddarparu bod taliadau ychwanegol yn cael eu gwneud i ACC i dalu costau yr eir iddynt gan y person hwnnw yn rhinwedd ei swydd fel aelod o SAC a phrif weithredwr arni. Bydd y taliadau hynny'n cael eu gwneud gan SAC.

Paragraff 14 i 16 – Penodi aelodau sy'n gyflogeion

68. Rhaid i'r aelodau sy'n gyflogeion gynnwys:
 - un person y mae'n rhaid i ACC ei argymhell ar gyfer ei benodi yn un o aelodau anweithredol SAC – sef yr aelod penodedig. Rhaid i'r aelodau anweithredol wedyn naill ai benodi'r person hwnnw neu ei gwneud yn ofynnol bod ACC yn argymhell person arall, ac felly ymlaen, hyd nes penodir rhywun; a
 - dau berson a etholir drwy bleidlais gan staff SAC – sef yr aelodau etholedig.

allowances, gratuities, and other benefits (but not pension arrangements). In all cases these arrangements (or elements therein) must not be performance-based.

61. Before the arrangements for the Chair can be made, there must be consultation with the First Minister (paragraph 7(2)). There must also be consultation with an appropriate person with oversight of public appointments (paragraph 9). There may be consultation with other persons as appropriate.
62. The amounts payable for the Chair of the WAO will be charged on the WCF; the amounts payable for the other non-executive members will be met by the WAO.

Paragraphs 8 and 9 – Other terms of appointment

63. The Assembly may determine other terms and conditions applicable to the non-executive members of the WAO including the Chair. These agreements or arrangements may include restrictions on the offices and other positions a non-executive member may hold for a period of up to two years after these cease to hold office (paragraph 8)
64. Before making a determination on such terms and conditions there must be consultation with an appropriate person with oversight of public appointments the Assembly considers appropriate (paragraph 9).

Paragraphs 10 to 12 – Termination of appointments

65. The Chair and non-executive members of the WAO may resign their offices at any time by giving written notice to the Assembly (paragraph 10).
66. The Assembly may terminate the appointment of a non-executive member of the WAO on the grounds set out in paragraph 11(1). The Assembly may terminate the appointment of the Chair of the WAO (on the grounds set out in paragraph 12(3)), but only after there has been consultation with the First Minister. There may be consultation with other persons also. Termination of the appointment of Chair does not automatically remove him or her from being a non-executive member of the WAO. If the person who is the Chair is subject to termination as a non-executive member then he or she will also lose office as Chair.

Paragraph 13 – Additional remuneration of the Auditor General

67. In addition to the arrangements made by the Assembly for remuneration of the AGW (see section 7), the WAO may also make provision for additional payments to be made to the AGW to cover expenses incurred by that person as a member of and chief executive of the WAO. Such payments are to be made by the WAO.

Paragraphs 14 to 16 – Appointment of employee members

68. The employee members are to comprise:
 - one person who the AGW must recommend for appointment to the non-executive members of the WAO – the appointed member. The non-executive members must then appoint that person, or require the AGW to recommend another person and so on until someone is appointed; and
 - two persons elected through majority votes by a ballot of the staff of the WAO – the elected members.

Paragraff 17 – Telerau penodi

69. Rhaid i delerau penodi'r aelodau sy'n gyflogeion gael eu gwneud gan yr aelodau anweithredol, a chânt gynnwys trefniadau talu cydnabyddiaeth ar gyfer lwfansau, rhoddion ariannol a buddion eraill i dalu costau. Bydd y taliadau hynny yn cael eu gwneud gan SAC. Bydd yr aelodau sy'n gyflogeion yn parhau i dderbyn eu cyflogau fel cyflogeion i SAC. Nid oes unrhyw ddarpariaeth pensiwn ar gyfer aelod sy'n gyflogai, ond os oes gan aelod sy'n gyflogai bensiwn o ganlyniad i'w gyflogaeth gyda SAC yna bydd ei wasanaeth fel aelod sy'n gyflogai hefyd yn cyfrif tuag at ei hawlogaeth i'r pensiwn hwnnw.
70. Ni chaiff y SAC newydd ystyried bod cyfnod mewn swydd aelod sy'n gyflogai yn doriad yng ngwasanaeth cyflogedig yr aelod hwnnw.

Paragraff 18 – Telerau penodi eraill

71. Caiff yr aelodau anweithredol benderfynu ar delerau penodi eraill sy'n gymwys i benodiad aelod sy'n gyflogai; caiff y telerau hynny gynnwys cyfyngiadau ar y swyddi eraill y caiff aelod sy'n gyflogai eu dal yn ystod ei benodiad ac am gyfnod o hyd at ddwy flynedd ar ôl iddynt orffen yn y swydd honno.

Paragraffau 19 i 21 – Dod â phenodiad i ben

72. Caiff aelod sy'n gyflogai ymddiswyddo o'r swydd honno (ond parhau'n gyflogai i SAC) ar unrhyw adeg drwy roi hysbysiad ysgrifenedig i'r aelodau anweithredol (paragraff 20). Byddai'r penodiad yn dod i ben hefyd ar ddiwedd unrhyw gyfnod penodi a nodir yn ei delerau penodi, neu os yw'n peidio â bod yn gyflogai i SAC.
73. Mae paragraff 21 o Atodlen 1 hefyd yn darparu'r broses ar gyfer dod â phenodiad i ben gan yr aelodau anweithredol, a'r seiliau dros wneud hynny.

Paragraffau 22 i 25 – yn ymwneud â phenodi, statws a thalu cydnabyddiaeth

74. Mae gan SAC, yn rhinwedd paragraff 22, bwerau i gyflogi a thalu staff ar ba delerau bynnag a ystyria'n briodol.
75. Bydd yn ofynnol i SAC wneud taliadau o ran buddion blwydd-daliadau a'r costau gweinyddu sy'n gysylltiedig â hwy (paragraff 25(2)).

Paragraff 26 – Anghymhwyso fel aelod o'r SAC neu gyflogai iddi

76. Mae'r paragraff hwn yn rhagnodi'r seiliau pan na ellir penodi person yn aelod o SAC nac yn gyflogai SAC (na pharhau'n benodedig felly).
77. Mae angen paragraff 26(4) i sicrhau nad yw ACC yn cael ei anghymhwyso rhag bod yn aelod o SAC, o gofio bod ACC wedi ei benodi gan Ei Mawrhydi ar sail enwebiad y Cynulliad.

Paragraffau 27 i 30 – mewn perthynas â Rheolau Gweithdrefnol

78. Rhaid i SAC wneud rheolau mewnol i reoleiddio ei gweithdrefnau (paragraff 27). Rhaid i'r rheolau ddarparu am gworwm ar gyfer unrhyw gyfarfodydd SAC (paragraff 26), a chânt ddarparu ar gyfer ffurfio pwyllgorau SAC, ac unrhyw is-bwyllgorau, gan gynnwys darpariaeth ar gyfer rheoleiddio gweithdrefnau

Paragraph 17 - Terms of appointment

69. The terms of appointment of the employee members must be made by the non-executive members, and may include remuneration arrangements for allowances, gratuities, and other benefits to cover expenses. Such payments are to be made by the WAO. The employee members will continue to receive their salary as employees of the WAO. There is to be no provision for a pension as employee member but if the persons who are members have a pension as a result of being an employee of the WAO then their service as employee members will also count towards that pension entitlement.
70. An employee member's term of office will not be regarded as a break in service of employment by the new WAO.

Paragraph 18 - Other terms of appointment

71. The non-executive members may determine other terms of appointment applicable to the appointment of the employee members; such terms may include restrictions on the offices and other positions the employee members may hold during their appointment and for a period of up to two years after they cease to hold that office.

Paragraphs 19 to 21 - Termination of appointments

72. An employee member may resign from that office (but remain an employee of the WAO) at any time by giving written notice to the non-executive members (paragraph 20). Their appointment would also cease at the end of any period of appointment set in their terms of appointment, or if they ceased to be an employee of the WAO.
73. Paragraph 21 of Schedule 1 also provides the process and grounds for the termination of the appointment by the non-executive members.

Paragraphs 22 to 25 - relating to appointment, status and remuneration

74. The WAO has, by virtue of paragraph 22, powers to employ and remunerate staff on such terms as it considers appropriate.
75. The WAO will be required to make payments in respect of superannuation benefits and their associated administration costs (paragraph 25(2)).

Paragraph 26 - Disqualification as member of, or employee of, the WAO

76. This paragraph prescribes the grounds upon which a person cannot be appointed (or remain appointed) as a member or employee of the WAO.
77. Paragraph 26(4) is needed to ensure that the AGW is not disqualified from being a member of the WAO given that the AGW is appointed by Her Majesty on the nomination of the Assembly.

Paragraphs 27 to 30 - relating to Procedural Rules

78. The WAO must make internal rules to regulate its procedures (paragraph 27). The rules must provide for a quorum for any meetings of the WAO (paragraph 28), may provide for setting up of committees of the WAO, and any sub-committees, including provision for regulating the procedures of the committees and sub-

pwyllgorau ac is-bwyllgorau (paragraff 29) a rhaid iddynt gynnwys darpariaethau ynghylch cynnal pleidleisiau at y diben o benodi'r aelodau etholedig sy'n gyflogeion (aelodau sy'n gyflogeion) (paragraff 30).

79. Gweler hefyd baragraff 3 o Atodlen 3 i'r Ddeddf sy'n galluogi Cadeirydd SAC i wneud rheolau dros dro ar gyfer penderfynu ar fusnes SAC tan y gwneir y set gyntaf o reolau ffurfiol.

Paragraff 32 – Dirprwyo swyddogaethau

80. Gydag eithriadau penodol (fel y'u nodir ym mharagraff 32(5)) caiff SAC ddirprwyo unrhyw un o'i swyddogaethau i aelodau, cyflogeion neu bwyllgorau (gan gynnwys is-bwyllgorau) SAC, neu i bersonau sy'n darparu gwasanaethau i SAC. Nid yw dirprwyo swyddogaeth yn effeithio ar gyfrifoldeb y SAC newydd am y gwaith o arfer y swyddogaeth.

Paragraff 33 – Cyfrifon SAC

81. Mae'r paragraff hwn yn cadarnhau mai ACC yw swyddog cyfrifyddu SAC. Pennir cyfrifoldebau'r swyddog cyfrifyddu yn rhinwedd paragraff 33(2) i (6).

Paragraffau 34 a 35 – Archwilio SAC etc

82. Mae'n ofynnol i'r Cynulliad Cenedlaethol benodi archwilydd i archwilio cyfrifon SAC, a chadarnhau telerau penodi'r archwilydd hwnnw. Caiff SAC argymhell person i'w benodi, ond rhaid iddi dalu'r tâl cydnabyddiaeth y darperir ar ei gyfer yn y penodiad.
83. Bydd yr archwilydd yn archwilio ac yn ardystio'r datganiad o gyfrifon (a baratoir gan ACC fel swyddog cyfrifyddu SAC), sydd i'w cyflwyno i'r archwilydd gan Gadeirydd SAC cyn pen pum mis ar ôl diwedd y flwyddyn ariannol ar y mwyaf. Unwaith bod y datganiad o gyfrifon wedi ei archwilio a'i ardystio, rhaid i'r archwilydd osod y cyfrifon (fel y'u hardystiwyd) a'i adroddiad arnynt gerbron y Cynulliad.
84. Ymhlith materion eraill mae paragraff 35 yn rhoi'r pŵer i'r archwilydd gasglu gwybodaeth (gan gynnwys dogfennau) sy'n angenrheidiol at y diben o archwilio'r cyfrifon.
85. Mae paragraff 35 hefyd yn galluogi'r archwilydd i gynnal ymchwiliadau i ddarbodaeth, effeithlonrwydd ac effeithiolrwydd mewn perthynas â'r defnydd o adnoddau gan ACC a SAC wrth iddynt gyflawni eu swyddogaethau; yn rhoi pŵer i'r archwilydd gasglu gwybodaeth (gan gynnwys dogfennau) at y diben hwnnw ac yn darparu y caiff yr archwilydd osod adroddiad ar ei ganfyddiadau gerbron y Cynulliad, mewn cysylltiad â'r ymchwiliadau hyn.

ATODLEN 2 – Y BERTHYNAS RHWNG YR ARCHWILYDD CYFFREDINOL A SAC

Paragraff 1 – Paratoi a chymeradwyo etc

86. Rhaid i SAC ac ACC ar y cyd baratoi cod ymarfer sy'n ymwneud â'r berthynas rhyngddynt. Wrth wneud hynny, rhaid iddynt adlewyrchu'r egwyddor fod gan ACC ddisgresiwn lwyr ynglŷn â'r modd yr arferir swyddogaethau ei swydd o dan

committees (paragraph 29) and must include provisions about the conduct of ballots for the purpose of appointing the elected employee members (paragraph 30).

79. See also paragraph 3 of Schedule 3 to the Act which enables the Chair of the WAO to make temporary rules for the determination of the business of the WAO pending the making of the first set of formal rules.

Paragraph 32 – Delegation of functions

80. With certain exceptions (as set out in paragraph 32(5)) the WAO may delegate any of its functions to members, employees or committees (including sub-committees) of the WAO, or to persons providing services to the WAO. The delegation of a function does not affect the responsibility of the new WAO for the exercise of the function.

Paragraph 33 – WAO accounts

81. This paragraph establishes the AGW as the accounting officer for the WAO. The responsibilities of the accounting officer are set by virtue of paragraph 33(2) to (6).

Paragraphs 34 and 35 – Audit etc of the WAO

82. The National Assembly is required to appoint an auditor of the WAO's accounts, and to establish the terms of appointment for that auditor. The WAO may recommend a person for appointment and must pay the auditor the remuneration provided for in the appointment.
83. The auditor will examine and certify the statement of accounts (prepared by the AGW as accounting officer of the WAO), which are to be submitted to the auditor by the Chair of the WAO no later than 5 months after the end of the financial year. Once the statement of accounts has been audited and is certified, the auditor must lay the accounts (as certified) and his or her report on them before the Assembly.
84. Amongst other matters, paragraph 35 empowers the auditor to gather information (including documents) necessary for the purpose of auditing the accounts.
85. Paragraph 35 also enables the auditor to carry out economy, efficiency and effectiveness examinations in relation to the use of resources by the AGW and the WAO in the discharge of their functions; confers power on the auditor to gather information (including documents) for that purpose and provides that in connection with these examinations the auditor may lay a report on the findings before the Assembly.

SCHEDULE 2 – RELATIONSHIP BETWEEN THE AUDITOR GENERAL AND THE WAO

Paragraph 1 – Preparation and approval

86. The WAO and the AGW must jointly prepare a code of practice dealing with the relationship between them. In doing so they must reflect the principle in which the AGW has the complete discretion as to the manner in which the functions of his or her office are exercised under section 8(1) and 8(2) of this Act. The code must be reviewed regularly and revised as appropriate. The code, and any revision to it, must be laid before the Assembly and approved by it. The WAO and the AGW must comply with the code and must arrange for it to be published.

adran 8(1) ac 8(2) o'r Ddeddf hon. Rhaid adolygu'r cod yn rheolaidd a'i ddiwygio fel y bo'n briodol. Rhaid i'r cod, ac unrhyw ddiwygiad ohono, gael eu gosod gerbron y Cynulliad a'u cymeradwyo ganddo. Rhaid i SAC ac ACC gydymffurfio â'r cod a threfnu i'w gyhoeddi.

Paragraff 2 - Cynnwys

87. Rhaid i'r cod gynnwys darpariaethau ynglŷn â'r modd y bydd SAC yn monitro ac yn cynghori ACC, a darpariaeth ynglŷn â safonau ar gyfer llywodraethu corfforaethol. Mae paragraff 2 hefyd yn darparu y caiff y cod gynnwys unrhyw fater arall sy'n berthnasol i'r berthynas rhwng SAC ac ACC.

Paragraff 3 - Adroddiadau

88. Mae adrannau 25 i 27 o'r Ddeddf yn nodi'r trefniadau ynghylch cynllun blynyddol ACC a SAC. Mae paragraff 3 yn nodi'r trefniadau ar gyfer adroddiad blynyddol ar arfer y swyddogaethau, sy'n cynnwys (ymhlith materion eraill) asesiad o'r graddau y cyflawnwyd blaenoriaethau'r cynllun blynyddol. Yn ychwanegol at yr adroddiad blynyddol, rhaid i ACC a chadeirydd SAC hefyd lunio o leiaf un adroddiad interim yn ystod pob blwyddyn ariannol ar y gwaith o arfer eu swyddogaethau, a rhaid cynnwys asesiad o'r graddau y cyflawnwyd blaenoriaethau'r cynllun blynyddol. Y Cynulliad fydd yn penderfynu ar nifer unrhyw adroddiadau interim eraill sydd i'w llunio o fewn blwyddyn ariannol.
89. Rhaid i'r adroddiadau interim a'r adroddiad blynyddol gael eu gosod gerbron y Cynulliad - yr adroddiad blynyddol cyn gynted ag y bo'n ymarferol ar ôl diwedd y flwyddyn ariannol, a'r adroddiadau interim ar ddyddiadau a bennir gan y Cynulliad.

Paragraff 4 - Dogfennau a gwybodaeth

90. Mae'r paragraff hwn yn darparu y caiff unrhyw ddogfen neu wybodaeth y mae'n rhaid i berson ei darparu i ACC neu y caiff ei darparu i ACC, ei darparu i SAC. Mae hyn yn ategu'r cyfrifoldeb sydd ar SAC i gael a dal dogfennau a gwybodaeth ar gyfer yr ACC newydd ac i gynnal cofnodion (o dan adran 21).

Paragraffau 5 i 14 - Person arall, dros dro, yn arfer swyddogaethau'r Archwilydd Cyffredinol

91. Mae paragraffau 5 a 6 yn pennu'r amgylchiadau ar gyfer dynodi person i arfer swyddogaethau ACC dros dro yn lle ACC. Mae unrhyw ddynodiad dros dro i gael ei wneud gan SAC, gyda chytundeb y Cynulliad. Ni chaiff dynodiad dros dro fod am fwy na chwe mis, ond caniateir ei ymestyn unwaith (gyda chytundeb y Cynulliad) am gyfnod pellach o chwe mis.
92. Rhaid i unrhyw ddynodiad dros dro fod yn ddynodiad person a gyflogir gan SAC, ac a fyddai'n parhau i gael ei gyflogi gan SAC ar yr un telerau (paragraffau 9 a 10). Caiff SAC a'r Cynulliad gytuno ar delerau ychwanegol, gan gynnwys telerau talu cydnabyddiaeth, ond rhaid peidio â chynnwys cyflog ychwanegol na phensiwn yn y telerau hynny.

Paragraph 2 - Content

87. The code must include provisions about how the WAO is to monitor and advise the AGW and provision about standards for corporate governance. Paragraph 2 also provides that the code may include any other matter relevant to the relationship between the WAO and the AGW.

Paragraph 3 - Reports

88. Sections 25 to 27 of the Act set out the arrangements relating to the annual plan of the AGW and the WAO. Paragraph 3 sets out the arrangements for an annual report on the exercise of the functions, which includes (amongst other matters) an assessment of the extent to which the priorities of the annual plan were achieved. In addition to the annual report, the AGW and the Chair of the WAO must also prepare at least one interim report during each financial year on the exercise of their functions and must include an assessment of the extent to which the priorities of the annual plan have been achieved. The number of any other interim reports to be prepared within a financial year is to be decided by the Assembly.
89. The interim and annual reports must be laid before the Assembly - the latter as soon as practicable after the end of the financial year, and the former on dates to be decided by the Assembly.

Paragraph 4 - Documents and information

90. This paragraph provides that any document or information which a person must or may provide to the AGW may be provided to the WAO. This supports the responsibility placed on the WAO to receive and hold documents and information for the new AGW and to maintain records (under section 21).

Paragraphs 5 to 14 - Temporary exercise of the functions of Auditor General by another person

91. Paragraphs 5 and 6 set out the circumstances for designation of a person to temporarily exercise the functions of the AGW in place of the AGW. Any temporary designation is to be made by the WAO, with the agreement of the Assembly. A temporary designation cannot exceed 6 months but may be extended once (with the agreement of the Assembly) for a further 6 months.
92. Any temporary designation must be of a person employed by the WAO, who would continue to be employed by the WAO on the same terms (paragraphs 9 and 10). Additional terms, including remuneration, may be agreed by the WAO and the Assembly but those remuneration terms must not include an additional salary or pension.

ATODLEN 3 - DARPARIAETHAU TROSIANNOL, ATODOL AC ARBED

Paragraff 1 - Yr Archwilydd Cyffredinol blaenorol i barhau yn Archwilydd Cyffredinol

93. Golyga paragraff 1 fod person, os yw'n dal swydd ACC ar y 'diwrnod penodedig', i'w drin ar y diwrnod hwnnw ac wedi hynny fel pe bai wedi cael ei benodi o dan Ran 1 o'r Ddeddf. Bydd hyn yn sicrhau parhad rhwng y gyfundrefn statudol sydd eisoes yn bodoli a'r gyfundrefn statudol newydd o dan y Ddeddf hon o ran ACC.
94. Diffinnir y term 'diwrnod penodedig' ym mharagraff 1(5), a'i ystyr yw'r diwrnod y daw'r paragraff hwn i rym.
95. Mae paragraff 1(2)(b) yn darparu mai cyfnod swydd ACC, os ydyw yn y swydd ar y diwrnod penodedig, fydd wyth mlynedd namyn unrhyw gyfnod o amser y bu'n ACC cyn y diwrnod penodedig. Canlyniad hyn yw y caiff y person hwnnw, os mai ef neu hi yw'r ACC cyn y diwrnod penodedig ac os yw'n parhau i ddal y swydd honno ar y diwrnod penodedig, ei drin yn ACC fel pe bai wedi ei benodi o dan y Ddeddf hon. Os yw cyfnod swydd person yn gyfnod o wyth mlynedd (fel y mae'r Ddeddf yn ei ddarparu) ond ei fod eisoes wedi gwasanaethu am ddwy flynedd yn y swydd, yna bydd cyfnod y person hwnnw yn ACC yn cael ei leihau ar y diwrnod penodedig i gyfnod o chwe mlynedd.
96. Mae paragraff 1(3) yn darparu, yn yr achos hwn, fod trefniadau talu cydnabyddiaeth o dan adran 7 o'r Ddeddf i'w gwneud gan y Cynulliad (ar ôl ymgynghori â'r Prif Weinidog). Rhaid gwneud hyn cyn y diwrnod penodedig. Bydd hyn yn sicrhau bod y person sy'n dal swydd ACC yn ei dal ar y telerau a'r amodau a bennir yn unol â darpariaethau'r Ddeddf hon, gan gynnwys telerau yn ymwneud â thalu cydnabyddiaeth.

Paragraff 2 - Arbedion ar gyfer archwilwyr a benodwyd o dan adran 13 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004

97. Mae'r paragraff hwn yn darparu y bydd penodiad ynghylch archwilydd cyrff llywodraeth leol yng Nghymru, a wneir gan ACC (yn unol â'r adran 13 bresennol o Ddeddf Archwilio Cyhoeddus (Cymru) 2004), yn parhau tan ddiwedd y cyfnod penodi, yn hytrach na'i fod yn dod i ben pan ddaw darpariaethau perthnasol y Ddeddf i rym. Hefyd cedwir effaith weithredol y penodiad, gan gynnwys y cynllun ar gyfer ffioedd y caniateir eu codi, a chasglu a dal gwybodaeth berthnasol; mae hyn yn sicrhau y gall y gwaith sy'n cael ei wneud gan yr archwilwyr a benodwyd gan ACC barhau o dan ddarpariaethau presennol Deddf 2004, o fewn y telerau eu penodiad.

Paragraff 4 - Rheolau gweithdrefnol SAC cyn i reolau gael eu gwneud o dan baragraff 27 o Atodlen 1

98. Mae'r rheolau gweithdrefnol ffurfiol cyntaf i gael eu gwneud gan SAC (o dan baragraff 27 o Atodlen 1 i'r Ddeddf hon). Cyn i'r rheolau hynny gael eu gwneud ni fydd rheolau yn eu lle i lywodraethu trefn busnes SAC. Oherwydd hyn, mae'r paragraff hwn yn darparu y bydd busnes (gan gynnwys gwneud y set gyntaf o reolau) yn cael ei gynnal yn unol â'r gweithdrefnau a bennir gan Gadeirydd SAC. Cyn gynted ag y bydd y rheolau gweithdrefnol ffurfiol cyntaf wedi eu gwneud bydd y busnes SAC wedyn yn cael ei gynnal yn unol â'r rheolau hynny.

SCHEDULE 3 – TRANSITIONAL, SUPPLEMENTARY AND SAVING PROVISIONS

Paragraph 1 – Previous Auditor General to continue to be Auditor General

93. Paragraph 1 means that if a person holds office as AGW on the ‘appointed day’ that person will be treated on and after that day as if he or she had been appointed under Part 1 of the Act. This will ensure continuity between the existing statutory regime and the new statutory regime under this Act so far as the AGW is concerned.
94. The term ‘appointed day’ is defined in paragraph 1(5) and means the day on which this paragraph comes into effect.
95. Paragraph 1(2)(b) provides that if there is a serving AGW on the appointed day that person’s term of office will be 8 years, less any amount of time he or she was AGW before the appointed day. The effect of this is that if a person is the AGW before the appointed day and continues to hold that office on the appointed day, then he or she will be treated as being the AGW as if appointed under this Act. If a person’s terms of office is 8 years (as the Act provides) but he or she has already served 2 years in office, then on the appointed day that person’s term of office as AGW will be reduced to 6 years.
96. Paragraph 1(3) provides that in such a case the remuneration arrangements under section 7 of the Act are to be made by the Assembly (following consultation with the First Minister). This must be done before the appointed day. This will ensure that the person holding office as AGW will hold it on the terms and conditions, including as to remuneration, set in accordance with the provisions of this Act.

Paragraph 2 – Savings for auditors appointed under section 13 of the Public Audit (Wales) Act 2004

97. This paragraph provides that an appointment made by the AGW of an auditor of local government bodies in Wales (in accordance with current section 13 of the Public Audit (Wales) Act 2004), will continue until the end of the period of appointment, rather than ending when the relevant provisions of this Act come into effect. Also preserved is the operational effect of appointment, including the scheme for fees which may be charged and the gathering and holding of relevant information; this ensures that work being done by the auditors appointed by the AGW can continue under the existing provisions of the 2004 Act, within the terms of their appointment.

Paragraph 4 – WAO’s procedural rules before rules are made under paragraph 27 of Schedule 1

98. The first formal procedural rules are to be made by the WAO (under paragraph 27 of Schedule 1 to this Act). Before those rules are made there will be no rules in place to govern the order of business of the WAO. Therefore, this paragraph provides that business (including making the first set of rules) will be conducted in accordance with procedures set by the Chair of the WAO. Once the first formal procedural rules are made, WAO business will then be conducted in accordance with those rules.

Paragraff 5 - Trosglwyddo staff

99. Oherwydd y bydd y Ddeddf yn trosglwyddo cyfrifoldebau am gyflogi staff oddi wrth yr ACC presennol i'r SAC newydd, mae paragraff 5 yn rhoi effaith i drosglwyddo hawliau a rhwymedigaethau cyflogaeth y staff hynny.

Paragraff 6 - Amrywiadau mewn contractau cyflogaeth

100. Mae'r paragraff hwn yn rhwystro contractau cyflogaeth cyflogeion ACC, y trosglwyddwyd eu cyflogaeth i SAC, rhag cael eu newid os yr unig reswm, neu'r prif reswm, dros y newid yw'r trosglwyddiad neu reswm sy'n gysylltiedig â'r trosglwyddiad ac nad yw'n rheswm economaidd, technegol na threfniadol sy'n ysgogi newidiadau yn y gweithlu.

Paragraffau 7 ac 8 - Cydgytundebau a chydabod undebau llafur

101. Mae paragraff 7 yn darparu ar gyfer trosglwyddo cytundebau a wnaed ar y cyd rhwng undeb lafur gydnabyddedig ac ACC, ynghylch unrhyw gyflogai y trosglwyddir ei gyflogaeth o ACC i SAC. Mae paragraff 8 yn darparu ar gyfer parhau'r gydnabyddiaeth o unrhyw undeb llafur annibynnol a gydnabyddid gan ACC cyn y trosglwyddiad. Mae'r paragraffau hyn yn sicrhau bod cydgytundebau a chydabyddiaeth o undebau llafur yn parhau, fel petaent wedi eu gwneud a'u cydnabod gan SAC.

Paragraff 9 - Diswyddo mewn perthynas â throsglwyddo

102. Mae'r paragraff hwn yn diogelu cyflogeion i ACC, y trosglwyddwyd eu cyflogaeth i SAC, rhag cael eu diswyddo'n annheg, os yr unig reswm, neu'r prif reswm, dros y diswyddo yw'r trosglwyddiad, neu reswm sy'n gysylltiedig â'r trosglwyddiad ac nad yw'n rheswm economaidd, technegol neu drefniadol sy'n ysgogi newidiadau yn y gweithlu. Mae'n darparu hefyd y trinnir y diswyddiad, os diswyddir cyflogai am resymau o'r fath, fel pe bai'n ddiswyddiad oherwydd dileu swydd.

Paragraffau 10 ac 11 - Trosglwyddo eiddo arall a hawliau a rhwymedigaethau eraill

103. Mae paragraffau 10 ac 11 yn gwneud darpariaeth ynglŷn â throsglwyddo eiddo, hawliau a rhwymedigaethau oddi wrth yr ACC presennol i'r SAC newydd. Mae hyn yn adlewyrchu'r ffaith y caiff swyddogaethau penodol ACC eu trosglwyddo i'r SAC newydd.

Paragraff 12 - Atebolrwydd troseddol yr Archwilydd Cyffredinol

104. Mewn cysylltiad â pharagraff 7 o'r Atodlen hon (yn ymwneud â throsglwyddo eiddo, hawliau neu rwymedigaethau sydd wedi eu trosglwyddo i SAC), mae paragraff 12 yn darparu ar gyfer trosglwyddo o ACC i SAC unrhyw atebolrwydd troseddol a all fod gan ACC mewn cysylltiad â'r eiddo, yr hawliau neu'r rhwymedigaethau hynny.

Paragraff 13 - Indemnio

105. Mae paragraff 13(1) yn gwneud darpariaeth i gymhwyso adran 29 i rwymedigaethau a oedd yn codi cyn y daeth adran 29 i rym, neu'n codi mewn perthynas â gweithred neu anweithred a ddigwyddodd cyn y daeth adran 29 i rym. Mae adran 29 yn

Paragraph 5 - Transfer of staff

99. Because the Act will transfer the responsibilities for the employment of staff from the current AGW to the new WAO, paragraph 5 gives effect to the transfer of employment rights and liabilities of those staff.

Paragraph 6 - Variation of employment contracts

100. This paragraph prevents the employment contracts of employees of the AGW, whose employment transfers to the WAO, from being changed where the sole or principal reason for the change is the transfer or a reason connected with the transfer that is not an economic, technical or organisational reason entailing changes to the workforce.

Paragraph 7 and 8 - Collective agreements and Trade union recognition

101. Paragraph 7 provides for collective agreements, made between a recognised trade union and the AGW in relation to any employee whose employment transfers from the AGW, to transfer to the WAO. Paragraph 8 provides for the WAO to continue recognising any independent trade union recognised by the AGW before the transfer. The paragraphs ensure that collective agreements and trades union recognition continue to exist as if having been made and recognised by the WAO.

Paragraph 9 - Dismissal in relation to transfer

102. This paragraph protects an employee of the AGW whose employment transfers to the WAO from unfair dismissal where the sole or principal reason for the dismissal is the transfer or a reason connected with the transfer that is not an economic, technical or organisational reason entailing changes in the workforce. It also provides that where an employee is dismissed for those reasons, the dismissal will be treated as having been for redundancy.

Paragraphs 10 and 11 - Transfer of other property, rights and liabilities

103. Paragraphs 10 and 11 make provision as to the transfer of property, rights and liabilities from the current AGW to the new WAO. This reflects the transfer of certain functions of the AGW to the new WAO.

Paragraph 12 - Criminal liability of the Auditor General

104. In connection with paragraph 7 of this Schedule (relating to the transfer of the property, rights or liabilities that are transferred to the WAO), paragraph 12 provides for any criminal liability that may have been incurred by the AGW in connection to those property, rights or liabilities is to transfer from the AGW to the WAO.

Paragraph 13 - Indemnification

105. Paragraph 13(1) makes provision to apply section 29 to liabilities arising before, or arising in relation to an act or omission occurring before, section 29 comes into force. Section 29 provides that any amount payable by an indemnified person in consequence of a liability for a breach of duty is to be charged on, and paid out of, the WCF.

darparu bod unrhyw swm, sy'n daladwy gan berson a indemnir o ganlyniad i rwymedigaeth am dordyletswydd, yn cael ei godi ar CGC a'i dalu ohoni.

106. Mae paragraff 13(2) a (3) yn gwneud darpariaeth i'r perwyl, os byddai swm wedi bod yn daladwy gan Archwilydd Cyffredinol blaenorol o dan baragraff 9(1) o Atodlen 8 i Ddeddf Llywodraeth Cymru 2006, y byddai'r paragraff hwnnw yn parhau i gael effaith fel pe na bai'r diddymiad (Atodlen 4, paragraff 79(2)) wedi dod i rym

ATODLEN 4 - MÀN DDIWYGIADAU A DIWYGIADAU CANLYNIADOL

107. Mae'r Atodlen hon yn nodi'r diddymiadau a'r addasiadau canlyniadol i ddeddfwriaeth sylfaenol er mwyn rhoi effaith i'r Ddeddf. Mae'r rhain yn sicrhau (er enghraifft) bod cyfeiriadau at y SAC newydd, fel y bo'n briodol, mewn deddfwriaeth lle'r oedd y cyfeiriadau blaenorol at ACC yn unig.

108. Gwneir diwygiadau canlyniadol a diddymiadau i'r canlynol -

- Deddf Blwydd-daliadau 1972;
- Deddf Cyllid 1989;
- Deddf Gweinyddu Nawdd Cymdeithasol 1992;
- Deddf Addysg 1997;
- Deddf Llywodraeth Cymru 1998;
- Deddf Llywodraeth Leol 1999;
- Deddf Rhyddid Gwybodaeth 2000;
- Deddf Archwilio Cyhoeddus (Cymru) 2004;
- Deddf Llywodraeth Cymru 2006;
- Deddf Cwmnïau 2006;
- Mesur Llywodraeth Leol (Cymru) 2009;
- Deddf Democratiaeth Leol, Datblygu Economaidd ac Adeiladu 2009; a
- Deddf Cydraddoldeb 2010.

106. Paragraph 13(2) and (3) makes provision that where a sum would have been payable by a former Auditor General under paragraph 9(1) of Schedule 8 to the Government of Wales Act 2006 that paragraph is to continue to have effect as if the repeal (Schedule 4, paragraph 79(2)) had not come into force.

SCHEDULE 4 - MINOR AND CONSEQUENTIAL AMENDMENTS

107. This Schedule sets out the repeals and consequential modifications to primary legislation to give effect to the Act. They ensure (for example) there are references to the new WAO as appropriate in legislation where previously the reference had only been to the AGW.

108. Consequential amendments and repeals are made to the –

- Superannuation Act 1972;
- Finance Act 1989;
- Social Security Administration Act 1992;
- Education Act 1997;
- Government of Wales Act 1998;
- Local Government Act 1999;
- Freedom of Information Act 2000;
- Public Audit (Wales) Act 2004;
- Government of Wales Act 2006;
- Companies Act 2006;
- Local Government (Wales) Measure 2009;
- Local Democracy, Economic Development and Construction Act 2009; and
- Equality Act 2010.

COFNOD Y TRAFODION YNG NGHYNULLIAD CENEDLAETHOL CYMRU

109. Mae'r tabl a ganlyn yn nodi dyddiadau pob cam o hynt y Ddeddf drwy Gynulliad Cenedlaethol Cymru. Gellir cael Cofnod y Trafodion a rhagor o wybodaeth ynghylch hynt y Ddeddf hon ar wefan Cynulliad Cenedlaethol Cymru yn:

<http://www.senedd.cynulliadcymru.org/mgIssueHistoryHome.aspx?IId=4174>

Cam	Dyddiad
Cyflwynwyd	9 Gorffennaf 2012
Cam 1 - Dadl	4 Rhagfyr 2012
Cam 2 Pwyllgor Craffu - ystyried gwelliannau	28 Ionawr 2013
Cam 3 Cyfarfod Llawn - ystyried gwelliannau	5 Mawrth 2013
Cam 4 Y Cynulliad yn cymeradwyo	5 Mawrth 2013
Y Cydsyniad Brenhinol	29 Ebrill 2013

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RECORD OF PROCEEDINGS IN NATIONAL ASSEMBLY FOR WALES

109. The following table sets out the dates for each stage of the Act's passage through the National Assembly for Wales. The Record of Proceedings and further information on the passage of this Act can be found on the National Assembly for Wales' website at: <http://www.senedd.assemblywales.org/mgIssueHistoryHome.aspx?IId=4174>

Stage	Date
Introduced	9 July 2012
Stage 1 - Debate	4 December 2012
Stage 2 Scrutiny Committee - consideration of amendments	28 January 2013
Stage 3 Plenary - consideration of amendments	5 March 2013
Stage 4 Approved by the Assembly	5 March 2013
Royal Assent	29 April 2013

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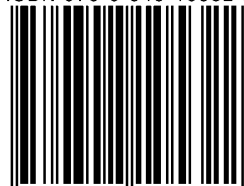
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