



# Government of Wales Act 1998

## 1998 CHAPTER 38

### PART VI

#### REFORM OF WELSH PUBLIC BODIES

##### *Accountability*

#### **144 Accounts, audit and reports.**

- (1) The [<sup>F1</sup>Welsh Ministers] may by order make provision about—
- (a) the accounts of any body specified in Part I or II of Schedule 17,
  - (b) the audit of any such body's accounts, or
  - (c) reports by any such body on its exercise of its functions.
- (2) An order under subsection (1) may not make any provision about, or about the audit of, [<sup>F2</sup>any accounts kept or prepared in pursuance of [<sup>F3</sup>paragraph 2 or 3 of Schedule 9 to the National Health Service (Wales) Act 2006] (requirement for Welsh NHS bodies to keep accounts or prepare annual accounts)] by any body specified in Part II of Schedule 17.
- (3) An order under subsection (1) may include provision imposing, varying or abolishing requirements in respect of any accounts or reports or the audit of any accounts and, in particular, may provide for—
- [<sup>F4</sup>(a) the Permanent Secretary to the Welsh Assembly Government to designate accounting officers and to specify their responsibilities,]
  - (b) the preparation by a body of accounts extending to financial affairs and transactions of any undertaking (as defined in [<sup>F5</sup>section 1161(1) of the Companies Act 2006]) of which the body is (or, if it were an undertaking as so defined, would be) a parent undertaking (within the meaning of [<sup>F6</sup>section 1162] of that Act),
  - (c) the granting to auditors, and persons considering reports by any auditor or body, of rights of access to documents and of rights to obtain information,

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- explanations and assistance from persons holding or accountable for documents,
- (d) the giving of directions by the <sup>F7</sup>Welsh Ministers], and
  - (e) the publication and public inspection of documents.
- <sup>F8</sup>(4) The Welsh Ministers may by order make provision for the Permanent Secretary to the Welsh Assembly Government to designate accounting officers of any body specified in Part 3 of Schedule 17 and to specify their responsibilities.
- (4A) An order under subsection (1) or (4) may not remove or restrict any function of the Comptroller and Auditor General.]
- <sup>F9</sup>(5A) A statutory instrument containing an order under subsection (1) or (4), other than an order to which subsection (5B) applies, is subject to annulment in pursuance of a resolution of the Assembly.
- (5B) No order to which this subsection applies may be made unless a draft of the statutory instrument containing it has been laid before, and approved by a resolution of, the Assembly.
- (5C) Subsection (5B) applies to an order under subsection (1) or (4) which contains provisions in the form of amendments or repeals of enactments contained in an Act of Parliament, Assembly Measure or Act of the Assembly.]
- (6) <sup>F10</sup>.....
- (7) If requested to do so by the House of Commons Committee of Public Accounts, the Audit Committee may—
- (a) on behalf of the Committee of Public Accounts take evidence from a person designated in pursuance of subsection (3)(a) or (4) as an accounting officer of a body specified in Schedule 17, and
  - (b) report to the Committee of Public Accounts and transmit to that Committee any evidence so taken.
- (8) The <sup>F11</sup>Welsh Ministers] may by order amend any of the Parts of Schedule 17 by—
- (a) adding any public body (other than <sup>F12</sup>the National Assembly for Wales Commission,] the Auditor General for Wales, <sup>F13</sup>Her Majesty’s Chief Inspector of Education and Training in Wales or Prif Arolygydd Ei Mawrhydi dros Addysg a Hyfforddiant yng Nghymru], <sup>F14</sup>the Public Services Ombudsman for Wales], <sup>F15</sup>the Wales Centre for Health,]<sup>F16</sup>the Children’s Commissioner for Wales], <sup>F17</sup>the Commissioner for Older People in Wales,]<sup>F18</sup> . . . a county council, a county borough council or a community council) whose functions relate exclusively to Wales or an area of Wales,
  - (b) omitting any body, or
  - (c) altering the description of any body.
- <sup>F19</sup>(8ZA) No order under subsection (8) may be made unless a draft of the statutory instrument containing it has been laid before, and approved by a resolution of, the Assembly.]
- <sup>F20</sup>(8A) <sup>F21</sup>.....]
- (9) In this section—
- (a) “audit”, in relation to any accounts, includes their examination and certification and reporting on them or on any examination of them, <sup>F22</sup> . . .
  - (b) “body” includes office.

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- [<sup>F23</sup>(ba) “Permanent Secretary to the Welsh Assembly Government” means the person appointed in accordance with section 52 of the Government of Wales Act 2006 to be the head of the staff of the Welsh Assembly Government (whether or not that person is known by the title of Permanent Secretary to the Welsh Assembly Government), ]<sup>F24</sup> and
- (c) “public body” means—
- (i) a body exercising functions of a public nature, or
  - (ii) a body entirely or substantially funded from public money.]

### Textual Amendments

- F1** Words in s. 144(1) substituted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 45(2)} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act
- F2** Words in s. 144(2) substituted (1.2.2007 for W.) by [Health Act 2006 \(c. 28\)](#), ss. 80, 83, [Sch. 8 para. 43](#) (with saving in [S.I. 2006/2603](#), art. 6): [S.I. 2007/204](#), art. 4(b) (with art. 5)
- F3** Words in s. 144(2) substituted (1.3.2007) by [Health Act 2006 \(c. 28\)](#), ss. 80, 83, [Sch. 8 para. 43](#) (as amended by National Health Service (Consequential Provisions) Act 2006 c. 43, Sch. 1 para. 298 (with Sch. 3, Pt. 1)); 2006 c. 43, s. 8(2)
- F4** S. 144(3)(a) substituted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 45(3)(a)} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act
- F5** Words in s. 144(3)(b) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 2(2), 3(1), [Sch. 1 para. 207\(a\)](#)
- F6** Words in s. 144(3)(b) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 2(2), 3(1), [Sch. 1 para. 207\(b\)](#)
- F7** Words in s. 144(3)(d) substituted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 45(3)(b)} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act
- F8** S. 144(4)(4A) substituted for s. 144(4) by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 45(4)} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act
- F9** S. 144(5A)-(5B) substituted for s. 144(5) by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 45(5)} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act
- F10** S. 144(6) repealed by the Government of Wales Act 2006, (c. 32), ss. 160, 161, 163, Sch. 10 para. 45(6), {Sch. 12} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(d)(5) (subject to s. 161(6)) of the amending Act
- F11** Words in s. 144(8) substituted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 45(7)(a)} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act
- F12** Words in s. 144(8)(a) inserted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 45(7)(b)} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act

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- F13** Words in s. 144(8)(a) substituted (1.1.2001) by 2000 c. 21 s. 73(3)(a); S.I. 2000/3230, art. 2, **Sch.**
- F14** Words in s. 144(8)(a) substituted (1.4.2006) by Public Services Ombudsman (Wales) Act 2005 (c. 10), ss. 39, 40, **Sch. 6 para. 66(a)**; S.I. 2005/2800, **art. 5(1)**
- F15** Words in s. 144(8)(a) inserted (1.4.2005) by Health (Wales) Act 2003 (c. 4), ss. 7, 10(2), **Sch. 3 para. 11**; S.I. 2003/2660, **art. 3(2)**
- F16** Words in s. 144(8)(a) inserted (13.11.2000) by 2000 c. 14, s. 72, **Sch. 2 para. 18**; S.I. 2000/2992, art. 2(1), **Sch. 1**
- F17** Words in s. 144(8)(a) inserted (14.10.2006 for W.) by Commissioner for Older People (Wales) Act 2006 (c. 30), ss. 1, 23, **Sch. 1 para. 20**; S.I. 2006/2699, **art. 2**
- F18** Words in s. 144(8)(a) repealed (1.4.2006) by Public Services Ombudsman (Wales) Act 2005 (c. 10), ss. 39, 40, **Sch. 6 para. 66(b)**, **Sch. 7**; S.I. 2005/2800, **art. 5(1)**
- F19** S. 144(8ZA) inserted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 45(8)} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act
- F20** S. 144(8A) inserted (1.4.2005) by Public Audit (Wales) Act 2004 (c. 23), **ss. 65(2)**, 73; S.I. 2005/558, **art. 2**, **Sch. 1**
- F21** S. 144(8A) repealed by the Government of Wales Act 2006, (c. 32), ss. 160, 161, 163, Sch. 10 para. 45(9), {Sch. 12} (with Sch. 11), the repealing provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(d)(5) (subject to s. 161(6)) of the amending Act
- F22** Word in s. 144(9) repealed (1.4.2005) by Public Audit (Wales) Act 2004 (c. 23), ss. 72, 73, **Sch. 4**; S.I. 2005/558, **art. 2**, **Sch. 1** (subject to **Sch. 2**)
- F23** Words in s. 144(9)(ba) inserted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 45(10)} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act
- F24** S. 144(9)(c) and word added (1.4.2005) by Public Audit (Wales) Act 2004 (c. 23), **ss. 65(3)**, 73; S.I. 2005/558, **art. 2**, **Sch. 1**

## 145 Examinations into use of resources.

- (1) The Auditor General for Wales may carry out examinations into the economy, efficiency and effectiveness with which a body or office specified in Schedule 17 has used its resources in discharging its functions.
- (2) Subsection (1) shall not be construed as entitling the Auditor General for Wales to question the merits of the policy objectives of any body or office in respect of which an examination is carried out.
- (3) In determining how to exercise his functions under this section, the Auditor General for Wales shall take into account the views of the Audit Committee<sup>F25</sup>. . . as to the examinations which he should carry out under this section.
- (4) The Auditor General for Wales may lay before the Assembly a report of the results of any examination carried out by him under this section.
- (5)<sup>F26</sup> . . . . .
- (6)<sup>F27</sup> . . . . .
- (7)<sup>F28</sup> This section is without prejudice to the power conferred on the Auditor General for Wales by [<sup>F29</sup> paragraph 18(3)(b) of Schedule 8 to the Government of Wales Act 2006

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(agreement between a person and the Welsh Ministers etc. to permit the Auditor General to carry out an examination into the discharge of functions by that person)] .]

#### Textual Amendments

- F25** Words in s. 145(6) repealed by the Government of Wales Act 2006, (c. 32), ss. 160, 161, 163, Sch. 10 para. 46(2), {Sch. 12} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(d)(5) (subject to s. 161(6)) of the amending Act
- F26** S. 145(5) repealed (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), ss. 66, 72, 73, Sch. 2 para. 47(1)(2), [Sch. 4](#); [S.I. 2005/558](#), art. 2, [Sch. 1](#) (subject to [Sch. 2](#))
- F27** S. 145(6) omitted (1.4.2018) by virtue of [Wales Act 2017 \(c. 4\)](#), s. 71(4), [Sch. 6 para. 54](#) (with [Sch. 7 paras. 1, 6](#)); [S.I. 2017/1179](#), reg. 3(r)
- F28** S. 145(7) inserted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), ss. 66, 73, [Sch. 2 para. 47\(1\)\(3\)](#); [S.I. 2005/558](#), art. 2, [Sch. 1](#)
- F29** Words in s. 145(7) substituted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 46(3)} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act

#### [<sup>F30</sup>145A Studies for improving economy etc in services

- (1) The Auditor General for Wales may undertake or promote studies designed to enable him to make recommendations for improving economy, efficiency and effectiveness in the discharge of the functions of any relevant body or bodies.
- (2) The Auditor General for Wales may also undertake or promote other studies relating to the provision of services by any relevant body or bodies.
- (3) Subsections (1) and (2) do not entitle the Auditor General for Wales to question the merits of the policy objectives of any relevant body.
- (4) In determining how to exercise his functions under this section, the Auditor General for Wales shall take into account the views of the Audit Committee as to the studies which he should undertake or promote under this section.
- (5) For the purposes of this section each of the following is a "relevant body"—
  - [<sup>F31</sup>(a) a person who prepares accounts or statements of accounts falling to be examined by the Auditor General for Wales in accordance with any provision made by or under this or any other Act;]
  - (b) any other person (other than a local government body in Wales) in relation to whom, by virtue of provision made by or under this or any other Act, the Auditor General for Wales carries out examinations or studies relating to the economy, efficiency and effectiveness with which that person has used his resources in discharging his functions;
  - (c) a person (other than a registered social landlord in Wales) in respect of whom the Auditor General for Wales has functions by virtue of provision made under section 146A.
- (6) Where the Auditor General for Wales undertakes or promotes a study under this section he may arrange for a report containing—
  - (a) the results of the study, and
  - (b) his recommendations (if any),

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to be laid before the Assembly.

- (7) In this section—
- “local government body in Wales” has the meaning given in section 12(1) of the Public Audit (Wales) Act 2004; and
- “registered social landlord in Wales” has the meaning given in section 146A(2).]

Textual Amendments

- F30** S. 145A inserted (1.4.2005) by Public Audit (Wales) Act 2004 (c. 23), ss. 3, 73; S.I. 2005/558, art. 2, Sch. 1
- F31** S. 145A(a) substituted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 47} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act

[<sup>F32</sup>145BStudies at request of educational bodies

- (1) The Auditor General for Wales may undertake studies designed to enable him to make recommendations for improving economy, efficiency and effectiveness in the discharge of the functions of a body specified in the first column of the Table, if requested to do so by the body (or one of the bodies) specified in relation to it in the second column of the Table.

Subject of study	Requesting body
The governing body of an institution in Wales within the higher education sector.	The governing body or the Higher Education Funding Council for Wales.
[ <sup>F33</sup> The governing body of an institution in Wales receiving financial support under section 86 of the Education Act 2005 from the Higher Education Funding Council for Wales.	The governing body or the appropriate funding agency.]
<b>F34</b>	<b>F34</b>
...	...
The governing body of an institution in Wales within the further education sector.	The governing body or [ <sup>F35</sup> the Assembly] .

<sup>F36</sup>( 1A ) .....

- (2) [<sup>F37</sup>Subsection (1) does] not entitle the Auditor General for Wales to question the merits of the policy objectives of a body.
- (3) Where the Auditor General for Wales undertakes a study under subsection (1) <sup>F38</sup>... he may, with the consent of the body that requested the study, arrange for a report containing—
- (a) the results of the study, and
  - (b) his recommendations (if any),

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to be laid before the Assembly.

- (4) The Auditor General for Wales may, at the request of the Higher Education Funding Council for Wales, give the council advice in connection with the discharge of the council's functions under section 124B(2)(b) of the Education Reform Act 1988 or paragraph 18(2)(b) of Schedule 7 to that Act.
- (5) The Auditor General for Wales may, at the request of a higher education corporation or further education corporation in Wales—
  - (a) advise them in connection with the appointment of persons to audit their accounts;
  - [<sup>F39</sup>(b) audit their accounts for a financial year.]
- (6) In subsection (5)—
  - (a) “ higher education corporation ” and “ further education corporation ” have the same meaning as in the Further and Higher Education Act 1992;
  - (b) references to the accounts of a higher education corporation include references to a statement of accounts prepared by the corporation under section 124B of the Education Reform Act 1988 or paragraph 18 of Schedule 7 to that Act.
- (7) This section must be construed as one with the Education Act 1996; and references in any enactment to the Education Acts include this section.]

#### Textual Amendments

- F32** S. 145B inserted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), **ss. 4, 73**; S.I. 2005/558, art. 2, **Sch. 1**
- F33** S. 145B(1) Table: entry substituted (1.9.2005) by [Education Act 2005 \(c. 18\)](#), **ss. 98, 125**, **Sch. 14 para. 21(2)**
- F34** Words in s. 145B(1) omitted (1.4.2012) by virtue of [Education Act 2011 \(c. 21\)](#), s. 82(3), **Sch. 5 para. 15(2)**; S.I. 2012/924, art. 2
- F35** Words in s. 145B(1) Table substituted (1.4.2006) by [The National Council for Education and Training for Wales \(Transfer of Functions to the National Assembly for Wales and Abolition\) Order 2005 \(S.I. 2005/3238\)](#), arts. 1, 9(1), **Sch. 1 para. 43** (with art. 7)
- F36** S. 145B(1A) omitted (1.4.2012) by virtue of [Education Act 2011 \(c. 21\)](#), s. 82(3), **Sch. 5 para. 15(3)**; S.I. 2012/924, art. 2
- F37** Words in s. 145B(2) substituted (1.4.2012) by [Education Act 2011 \(c. 21\)](#), s. 82(3), **Sch. 5 para. 15(4)**; S.I. 2012/924, art. 2
- F38** Words in s. 145B(3) omitted (1.4.2012) by virtue of [Education Act 2011 \(c. 21\)](#), s. 82(3), **Sch. 5 para. 15(5)**; S.I. 2012/924, art. 2
- F39** S. 145B(5)(b) substituted (1.4.2014) by [The Public Audit \(Wales\) Act 2013 \(Consequential Amendments\) Order 2014 \(S.I. 2014/77\)](#), arts. 1(1), **2**

#### [<sup>F40</sup>145C] Studies relating to registered social landlords

- (1) The [<sup>F41</sup>Welsh Ministers] and the Auditor General for Wales may agree on one or more programmes of studies designed to enable the Auditor General for Wales to make recommendations for improving economy, efficiency and effectiveness in the discharge of the functions of registered social landlords<sup>F42</sup> . . . .
- (2) If a programme is agreed, the Auditor General for Wales shall ensure that studies giving effect to the programme are undertaken by him<sup>F43</sup> ....



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- (3) It shall be a term of every such programme that the [<sup>F44</sup>Welsh Ministers][<sup>F45</sup> pay to the Wales Audit Office a sum in respect of the costs incurred (which may not exceed the full cost incurred in undertaking the programme), in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013].
- (4) This section does not entitle the Auditor General for Wales to question the merits of the policy objectives of a registered social landlord <sup>F42</sup> . . . .
- (5) Where a study is undertaken under this section by the Auditor General for Wales or on his behalf, he may arrange for a report containing—
  - (a) the results of the study, and
  - (b) his recommendations (if any),
 to be laid before the Assembly.
- (6) A person commits an offence if without reasonable excuse he fails to comply with a requirement imposed under [<sup>F46</sup>paragraph 17(3)(a) or (b) of Schedule 8 to the Government of Wales Act 2006 (requirement to give assistance, information or explanation to the Auditor General for Wales)] in relation to a study under this section.
- (7) A person guilty of an offence under subsection (6) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (8) The Auditor General for Wales may disclose to the [<sup>F47</sup>Welsh Ministers] information obtained by him or a person acting on his behalf in the course of a study under this section.
- [<sup>F48</sup>(9) “ Registered social landlord ” means a body which is registered as a social landlord under Chapter 1 of Part 1 of the Housing Act 1996. ]]
- [<sup>F49</sup>(10) In this section, a reference to a person acting on behalf of the Auditor General for Wales is a reference to a person acting on the Auditor's behalf by virtue of a delegation made under section 18 of the Public Audit (Wales) Act 2013.]

#### Textual Amendments

- F40** S. 145C inserted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), **ss. 5, 73**; [S.I. 2005/558](#), **art. 2**, **Sch. 1**
- F41** Words in s. 145C(1) substituted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 48(2)} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act
- F42** Words in s. 145C(1)(4) repealed (1.4.2010) by [The Housing and Regeneration Act 2008 \(Consequential Provisions\) Order 2010 \(S.I. 2010/866\)](#), **arts. 5, 7**, **Sch. 2 para. 113(2)**, **Sch. 4** (with art. 6 Sch. 3)
- F43** Words in s. 145C(2) omitted (E.W.) (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), **Sch. 4 para. 6(2)** (with [Sch. 3 para. 3](#)); [S.I. 2013/1466](#), **art. 3(1)** (with art. 4(2))
- F44** Words in s. 145C(3) substituted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 48(3)} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act
- F45** Words in s. 145C(3) substituted (E.W.) (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), **Sch. 4 para. 6(3)** (with [Sch. 3 para. 3](#)); [S.I. 2013/1466](#), **art. 3(1)** (with art. 4(2))
- F46** Words in s. 145C(6) substituted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 48(4)} (with Sch. 11), the amending provision coming into force immediately after the end of



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- "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act
- F47** Words in s. 145C(8) substituted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 48(4)} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act
- F48** S. 145C(9) substituted (1.4.2010) by [The Housing and Regeneration Act 2008 \(Consequential Provisions\) Order 2010 \(S.I. 2010/866\)](#), art. 5, **Sch. 2 para. 113(3)** (with art. 6 Sch. 3)
- F49** S. 145C(10) inserted (E.W.) (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), **Sch. 4 para. 6(4)** (with Sch. 3 para. 3); S.I. 2013/1466, art. 3(1) (with art. 4(2))

## **[<sup>F50</sup>145D Advice and assistance for registered social landlords**

- (1) The Auditor General for Wales may, if he thinks it appropriate to do so, provide advice or assistance to a registered social landlord<sup>F51</sup> . . . for the purpose of the exercise by the registered social landlord of its functions.
- (2) Advice or assistance under this section may be provided on such terms and conditions, including conditions as to payment, as [<sup>F52</sup>the Wales Audit Office thinks fit, but any terms as to payment may only be made in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013].

[ Any sums charged in relation to advice or assistance provided under this section may<sup>F53</sup>(2A) not exceed the full cost of providing that advice or assistance.]

- (3) This section has effect without prejudice to [<sup>F54</sup>section 19 of the Public Audit (Wales) Act 2013 (arrangements for the provision of services between the Wales Audit Office and certain bodies)].

[<sup>F55</sup>(4) “ Registered social landlord ” means a body which is registered as a social landlord under Chapter 1 of Part 1 of the Housing Act 1996. ]]

### **Textual Amendments**

- F50** S. 145D inserted (E.W.) (31.1.2008) by Local Government and Public Involvement in [Health Act 2007 \(c. 28\)](#), **ss. 166, 245**; S.I. 2008/172, **art. 2(g)** (as amended by S.I. 2008/337, art. 3)
- F51** Words in s. 145D(1) repealed (1.4.2010) by [The Housing and Regeneration Act 2008 \(Consequential Provisions\) Order 2010 \(S.I. 2010/866\)](#), arts. 5, 7, Sch. 2 para. 114(2), **Sch. 4** (with art. 6 Sch. 3)
- F52** Words in s. 145D(2) substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), **Sch. 4 para. 7(2)** (with Sch. 3 para. 3); S.I. 2013/1466, art. 3(1) (with art. 4(2))
- F53** S. 145D(2A) inserted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), **Sch. 4 para. 7(3)** (with Sch. 3 para. 3); S.I. 2013/1466, art. 3(1) (with art. 4(2))
- F54** Words in s. 145D(3) substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), **Sch. 4 para. 7(4)** (with Sch. 3 para. 3); S.I. 2013/1466, art. 3(1) (with art. 4(2))
- F55** S. 145D(4) substituted (1.4.2010) by [The Housing and Regeneration Act 2008 \(Consequential Provisions\) Order 2010 \(S.I. 2010/866\)](#), art. 5, **Sch. 2 para. 114(3)** (with art. 6 Sch. 3)

## **146 Transfer etc. of functions of Comptroller and Auditor General.**

- (1) The Secretary of State may by order provide for any function of the Comptroller and Auditor General, so far as relating to a body or office falling within subsection (2), to be transferred to, or become a function also of, the Auditor General for Wales.

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- (2) The bodies and offices falling within this subsection are—
- (a) any body or office specified in Schedule 17, and
  - (b) any body or office (other than one specified in Schedule 17) whose functions relate exclusively to Wales or an area of Wales (but not the Auditor General for Wales, [<sup>F56</sup>the Wales Audit Office,][<sup>F57</sup>Her Majesty’s Chief Inspector of Education and Training in Wales or Prif Arolygydd Ei Mawrhydi dros Addysg a Hyfforddiant yng Nghymru], [<sup>F58</sup>the Public Services Ombudsman for Wales]<sup>F59</sup>, . . . a county council, a county borough council or a community council).
- (3) An order under subsection (1) may contain any appropriate consequential, incidental, supplementary or transitional provisions or savings (including provisions in the form of amendments or repeals of enactments).
- (4) An Order in Council under section [<sup>F60</sup>58 of the Government of Wales Act 2006] may include any provision that may be included in an order under subsection (1).

#### Textual Amendments

- F56** Words in s. 146(2)(b) inserted (E.W.) (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 8](#) (with [Sch. 3 para. 3](#)); S.I. 2013/1466, art. 3(1) (with art. 4(2))
- F57** Words in s. 146(2)(b) substituted (1.1.2001) by [2000 c. 21](#), s. 73(3)(a); S.I. 2000/3230, art. 2, [Sch.](#)
- F58** Words in s. 146(2)(b) substituted (1.4.2006) by [Public Services Ombudsman \(Wales\) Act 2005 \(c. 10\)](#), ss. 39, 40, [Sch. 6 para. 67\(a\)](#); S.I. 2005/2800, art. 5(1)
- F59** Words in s. 146(2)(b) repealed (1.4.2006) by [Public Services Ombudsman \(Wales\) Act 2005 \(c. 10\)](#), ss. 39, 40, [Sch. 6 para. 67\(b\)](#), [Sch. 7](#); S.I. 2005/2800, art. 5(1)
- F60** Words in s. 146(4) substituted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {[Sch. 10 para. 49](#)} (with [Sch. 11](#)), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act

#### [<sup>F61</sup>146A Transfer etc of functions of [<sup>F62</sup>Welsh Ministers]

- (1) The [<sup>F63</sup>Welsh Ministers] may, with the consent of the Auditor General for Wales, by order provide for any of [<sup>F64</sup>their] supervisory functions in respect of a public body or a registered social landlord <sup>F65</sup>. . . —
- (a) to be exercised on [<sup>F64</sup>their] behalf by the Auditor General for Wales, or
  - (b) to be transferred to the Auditor General for Wales.

[ But before making an order under subsection (1), the Welsh Ministers must consult <sup>F66</sup>(1A) the Wales Audit Office.]

- (2) In this section—

“ public body ” means—

- (a) a body exercising functions of a public nature, or
- (b) a body entirely or substantially funded from public money,

(and for this purpose “ body ” includes office);

[<sup>F67</sup> “ registered social landlord ” means a body which is registered as a social landlord under Chapter 1 of Part 1 of the Housing Act 1996; ]

“ supervisory functions ”, in respect of a public body or a registered social landlord <sup>F68</sup>. . . , means functions of examining, inspecting, reviewing or

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studying the financial or other management of the public body or registered social landlord or the way in which it discharges any of its functions.

- (3) The [<sup>F69</sup>Welsh Ministers] may direct the Auditor General for Wales to prepare a report on his exercise, generally or in respect of a specific body or matter, of any function transferred to him by an order under subsection (1)(b).
- (4) The Auditor General for Wales must lay before the Assembly any report prepared by him in accordance with a direction under subsection (3).
- (5) An order under subsection (1) may contain any appropriate consequential, incidental, supplementary or transitional provisions or savings (including provisions in the form of amendments or repeals of enactments).

[ No order under subsection (1) may be made unless a draft of the statutory instrument <sup>F70</sup>(6) containing it has been laid before, and approved by resolution of, the Assembly.]]

#### Textual Amendments

- F61** S. 146A inserted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), **ss. 1, 73**; [S.I. 2005/558](#), **art. 2, Sch. 1**
- F62** Words in s. 146A heading substituted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 50(5)} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act
- F63** Words in s. 146A(1) substituted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 50(2)(a)} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act
- F64** Words in s. 146A(1) substituted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 50(2)(b)} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act
- F65** Words in s. 146A(1) repealed (1.4.2010) by [The Housing and Regeneration Act 2008 \(Consequential Provisions\) Order 2010 \(S.I. 2010/866\)](#), **arts. 5, 7, Sch. 2 para. 115(2), Sch. 4** (with art. 6 Sch. 3)
- F66** S. 146A(1A) inserted (4.7.2013) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), **ss. 12, 35(2)** (with Sch. 3 paras. 2, 3); [S.I. 2013/1466](#), **art. 2(d)**
- F67** S. 146A(2): definition of "registered social landlord" substituted (1.4.2010) by [The Housing and Regeneration Act 2008 \(Consequential Provisions\) Order 2010 \(S.I. 2010/866\)](#), **art. 5, Sch. 2 para. 115(3)(a)** (with art. 6 Sch. 3)
- F68** S. 146A(2): words in definition of "supervisory functions" repealed (1.4.2010) by [The Housing and Regeneration Act 2008 \(Consequential Provisions\) Order 2010 \(S.I. 2010/866\)](#), **arts. 5, 7, Sch. 2 para. 115(3)(b), Sch. 4** (with art. 6 Sch. 3)
- F69** Words in s. 146A(3) substituted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 50(3)} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) (subject to s. 161(6)) of the amending Act
- F70** S. 146A(6) inserted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {Sch. 10 para. 50(4)} (with Sch. 11), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act

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<sup>F71</sup>**147 Environment Agency.**

.....

**Textual Amendments**

**F71** [S. 147](#) omitted (with effect in accordance with art. 1(3) of the amending S.I.) by virtue of [The Natural Resources Body for Wales \(Consequential Provision\) Order 2013 \(S.I. 2013/1821\)](#), arts. 1(2), **11(2)** (with art. 24)

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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. 104(1A) inserted by [2022 asc 1 s. 68\(6\)\(a\)](#)
- Sch. 1 para. 5A5B by [2000 c. 41 Sch. 3 para. 10\(5\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 3 paras. 8-16 repealed without ever being in force by Government of Wales Act 2006 (c. 32), s. 163, {Sch. 12} (with Sch. 11 para. 22), the amending provision coming into force immediately after "the 2007 election" (held on 3.5.2007) subject to s. 161(4)(5) of the amending Act, which provides for certain provisions to come into force for specified purposes immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) -- see ss. 46, 161(1)(4)(5) of the amending Act.)
- Sch. 17 para. 11A inserted by [2022 asc 1 Sch. 4 para. 12\(4\)\(b\)](#)