**Changes to legislation:** Government of Wales Act 2006, Cross Heading: Auditor is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

# SCHEDULES

# SCHEDULE 8

#### AUDITOR GENERAL FOR WALES

## Auditor

- 14 (1) The Assembly must appoint an auditor of the accounts of the Auditor General.
  - (2) A person is eligible for appointment under this paragraph only if the person—
    - (a) is eligible for appointment as a [<sup>F1</sup>statutory auditor under Part 42 of the Companies Act 2006], or
    - (b) is a member of an approved European body of accountants.
  - (3) An "approved European body of accountants" is a body of accountants which-
    - (a) is established in the United Kingdom or another state which is either a member State or a non-member EEA State, and
    - (b) is for the time being approved by the Welsh Ministers by order.
  - (4) "Non-member EEA State" means any State which is a Contracting Party to the Agreement on the European Economic Area signed at Oporto on 2nd May 1992 (as adjusted by the Protocol signed at Brussels on 17th March 1993) but which is not a member State.
  - (5) If a person appointed as the auditor ceases to be a person who could be so appointed—
    - (a) the person's appointment is ended, and
    - (b) the person ceases to be the auditor.
  - (6) The auditor is to be appointed on such terms and conditions as the Assembly may determine.
  - (7) The Auditor General must pay the auditor such remuneration as may be provided for by or under the terms of the auditor's appointment.
  - (8) A statutory instrument containing an order under sub-paragraph (3)(b) is subject to annulment in pursuance of a resolution of the Assembly.

#### **Textual Amendments**

F1 Words in Sch. 8 para. 14(2)(a) substituted (6.4.2008) by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 3(1), Sch. 1 para. 1(vv) (with arts. 6, 11, 12)

#### **Commencement Information**

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

# **Status:** Point in time view as at 1

Point in time view as at 11/11/2010.

## Changes to legislation:

Government of Wales Act 2006, Cross Heading: Auditor is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.