



**CYNULLIAD CENEDLAETHOL CYMRU**

**NATIONAL ASSEMBLY FOR WALES**

**OFFERYNNAU STATUDOL**

**STATUTORY INSTRUMENTS**

**2005 Rhif 558 (Cy.48) (C.24)**

**2005 No. 558 (W.48) (C.24)**

**ARCHWILIO CYHOEDDUS,  
CYMRU A LLOEGR**

**PUBLIC AUDIT, ENGLAND  
AND WALES**

Gorchymyn Deddf Archwilio  
Cyhoeddus (Cymru) 2004  
(Cychwyn Rhif 2 a Darpariaethau  
Trosiannol ac Arbedion) 2005

The Public Audit (Wales) Act 2004  
(Commencement No. 2 and  
Transitional Provisions and  
Savings) Order 2005

**NODYN ESBONIADOL**

**EXPLANATORY NOTE**

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

*(This note is not part of the Order)*

Yn bennaf, mae'r Gorchymyn hwn yn cwblhau'r broses o ddod â darpariaethau Deddf Archwilio Cyhoeddus (Cymru) 2004 ("y Ddeddf") i rym yng Nghymru a Lloegr.

This Order largely completes the bringing into force, in England and Wales, of the provisions of the Public Audit (Wales) Act 2004 ("the Act").

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

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

Mae erthygl 2 o'r Gorchymyn hwn yn dod â darpariaethau'r Ddeddf a restrir yng nghlofn gyntaf Atodlen 1 i'r Gorchymyn hwn i rym ar 1 Ebrill 2005. Oni phennir fel arall yn ail golofn Atodlen 1 i'r Gorchymyn hwn, neu yn Atodlen 2 iddo, daw'r darpariaethau hynny i rym ar y dyddiad hwnnw at bob diben.

Article 2 of this Order brings into force, on 1 April 2005, the provisions of the Act listed in the first column of Schedule 1 to this Order. Unless otherwise specified in the second column of Schedule 1 to this Order, or in Schedule 2 thereto, those provisions will come into force on that date for all purposes.

Effaith gyffredinol darpariaethau'r Ddeddf y mae'r Gorchymyn hwn yn dod â hwy i rym yw rhoi nifer o swyddogaethau newydd i Archwilydd Cyffredinol Cymru. Effaith fwyaf arwyddocaol y swyddogaethau newydd yw y bydd yr Archwilydd Cyffredinol, o'r dyddiad y daw'r Gorchymyn hwn i rym, yn arfer y rhan fwyaf o'r swyddogaethau a arferir ar hyn o bryd gan y Comisiwn Archwilio ar gyfer Awdurdodau Lleol a'r Gwasanaeth Iechyd Gwladol yng Nghymru a Lloegr ("y Comisiwn Archwilio").

The general effect of the provisions of the Act brought into force by this Order is to confer a number of new functions on the Auditor General for Wales. The most significant effect of the new functions is that the Auditor General will, from the coming into force of this Order, exercise most of the functions currently exercised in Wales by the Audit Commission for Local Authorities and the National Health Service in England and Wales ("the Audit Commission").

Mae Rhan 1 o'r Ddeddf (adrannau 1 i 11) yn ymdrin â darpariaethau sy'n ymwneud â swyddogaethau Archwilydd Cyffredinol Cymru. Mae Rhan 1 yn ymdrin â sut y cyllidir y swyddfa honno ac mae hefyd yn ymdrin â materion staffio a materion gweinyddol ac mae'n darparu ar gyfer swyddogaethau ychwanegol yr Archwilydd Cyffredinol.

Mae Rhan 2 o'r Ddeddf (adrannau 12 i 59) yn ymdrin â chyrrff llywodraeth leol yng Nghymru (fel y'u diffinnir yn adran 12) yng nghyd-destun y trefniadau newydd a gynigir gan y Ddeddf. O dan ddarpariaethau Deddf y Comisiwn Archwilio 1998 ("Deddf 1998"), mae'r Comisiwn Archwilio ar hyn o bryd yn gyfrifol am benodi archwilywyr cyfrifon y cyrrff hyn. O ran cyrrff llywodraeth leol yng Nghymru, mae'r Ddeddf yn trosglwyddo'r cyfrifoldeb hwnnw i Archwilydd Cyffredinol Cymru.

Mae Rhan 3 o'r Ddeddf (adrannau 60 i 64) yn ychwanegu cyfrifoldeb am archwilio cyfrifon cyrrff GIG Cymru (fel y'u diffinnir yn adran 60) at gylch gwaith Archwilydd Cyffredinol Cymru.

Mae Rhan 4 o'r Ddeddf (adrannau 65 i 75) yn cynnwys darpariaethau amrywiol, trosiannol a chyffredinol.

Mae Atodlen 1 yn ymdrin â diwygiadau i'r broses o archwilio trefniadau Gwerth Gorau o dan Ddeddf Llywodraeth Leol 1999. Mae Atodlen 2 yn ymdrin â mân ddiwygiadau a diwygiadau canlyniadol sy'n angenrheidiol oherwydd y Ddeddf. Mae Atodlen 3, a gychwynwyd eisoes, yn nodi'r trefniadau ar gyfer cynlluniau trosglwyddo statudol manwl sy'n ofynnol o dan y Ddeddf ac mae Atodlen 4 yn nodi'r diddymadau perthnasol.

Mae erthygl 3 ac Atodlen 2 i'r Gorchymyn hwn yn gwneud darpariaethau trosiannol ac arbedion.

Mae paragraff 1 o Atodlen 2 i'r Gorchymyn hwn yn sicrhau na all Archwilydd Cyffredinol Cymru godi ar Gynulliad Cenedlaethol Cymru am archwilio'i gyfrifon am y flwyddyn ariannol 2004-05. Mae'r ddarpariaeth hon yn angenrheidiol gan y bydd y gwaith archwilio yn cael ei wneud ar ôl i'r Ddeddf ddod i rym, ond mae'n ymwneud â chyfnod pan oedd adran 93(3) o Ddeddf Llywodraeth Cymru 1998 yn gwahardd Archwilydd Cyffredinol Cymru rhag codi am y gwaith hwnnw.

Mae paragraff 2 o Atodlen 2 i'r Gorchymyn hwn yn cadw pŵer y Cynulliad i wneud rheoliadau cyfrifon ac archwilio o dan Ddeddf 1998 o ran cyfrifon am y blynyddoedd ariannol sy'n dechrau cyn 1 Ebrill 2005. Am y blynyddoedd ariannol ar ôl hynny, bydd y Cynulliad yn gwneud rheoliadau o'r fath o dan adran 39 o'r Ddeddf.

Mae paragraff 3 o Atodlen 2 i'r Gorchymyn hwn yn arbed, o ran cyrrff llywodraeth leol yng Nghymru, ddarpariaethau adran 18 o Ddeddf 1998, sy'n darparu pwerau i adennill symiau nad oes cyfrif amdanynt, a darpariaethau perthnasol eraill y Ddeddf honno. (Nid

Part 1 of the Act (sections 1 to 11) deals with provisions relating to the functions of the Auditor General for Wales. Part 1 deals with how that office is to be funded and also addresses staffing and other administrative matters and makes provision for additional functions of the Auditor General.

Part 2 of the Act (sections 12 to 59) deals with local government bodies in Wales (as defined in section 12) in the context of the new arrangements proposed by the Act. Under the provisions of the Audit Commission Act 1998 ("the 1998 Act"), the Audit Commission is currently responsible for appointing the auditors of the accounts of these bodies. In relation to local government bodies in Wales, the Act transfers that responsibility to the Auditor General for Wales.

Part 3 of the Act (sections 60 to 64) adds responsibility for auditing the accounts of Welsh NHS bodies (as defined in section 60) to the remit of the Auditor General for Wales.

Part 4 of the Act (sections 65 to 75) contains miscellaneous, transitional and general provisions.

Schedule 1 deals with amendments to the audit of Best Value arrangements under the Local Government Act 1999. Schedule 2 deals with minor and consequential amendments made necessary by the Act. Schedule 3, which has already been commenced, sets out arrangements for detailed statutory transfer schemes required by the Act and Schedule 4 sets out relevant repeals.

Article 3 and Schedule 2 to this Order make transitional provision and savings.

Paragraph 1 of Schedule 2 to this Order ensures that the Auditor General for Wales cannot charge the National Assembly for Wales for auditing its accounts for the financial year 2004 - 05. This provision is necessary as the audit work will be done after the Act comes into force, but relates to a period during which section 93(3) of the Government of Wales Act 1998 prohibited the Auditor General for Wales for charging for that work.

Paragraph 2 of Schedule 2 to this Order preserves the Assembly's power to make accounts and audit regulations under the 1998 Act in respect of accounts for financial years beginning before 1 April 2005. For later financial years, the Assembly will make such regulations under section 39 of the Act.

Paragraph 3 of Schedule 2 to this Order saves, in respect of local government bodies in Wales, the provisions of section 18 of the 1998 Act, which provides powers for recovering amounts not accounted

yw'r arbediad yn gymwys i un dosbarth ar gyrrff llywodraeth leol yng Nghymru, sef awdurdodau heddlu, gan fod darpariaethau perthnasol Deddf 1998 eisoes wedi cael eu diddymu, o'u rhan, gan Ddeddf Llywodraeth Leol 2000). Nid yw'r arbediad ond yn gymwys i gyfrifon y cyrrff dan sylw am y blynyddoedd ariannol sy'n dechrau cyn 1 Ebrill 2005. Mae hefyd yn gyfyngedig i sefyllfa pan fo etholwr llywodraeth leol ar gyfer ardal corff perthnasol wedi cyflwyno gwrthwynebiad o dan adran 16(1)(a) o Ddeddf 1998.

Is-adrannau (1) i (5) o adran 54, sy'n gosod cyfyngiadau ar yr amgylchiadau pan fydd modd datgelu gwybodaeth benodol a gafwyd gan Archwilydd Cyffredinol Cymru neu archwilydd, yw unig ddarpariaethau'r Ddeddf na fyddant yn effeithiol pan ddaw'r Gorchymyn hwn i rym.

for, and other related provisions of that Act. (The saving does not apply to one category of local government bodies in Wales, police authorities, because the relevant provisions of the 1998 Act have already been repealed, in respect of them, by the Local Government Act 2000). The saving applies only to accounts of the bodies concerned for financial years beginning before 1 April 2005. It is also limited to the situation in which a local government elector for the area of a relevant body has made an objection under section 16(1)(a) of the 1998 Act.

The only provisions of the Act which will not be in effect when this Order comes into force are subsections (1) to (5) of section 54, which impose restrictions on the circumstances in which certain information obtained by the Auditor General for Wales or an auditor can be disclosed.

## NODYN AM Y GORCHMYNION CYCHWYN BLAENOROL

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

Mae darpariaethau canlynol y Ddeddf wedi'u dwyn i rym drwy orchymyn cychwyn a wnaed cyn dyddiad y Gorchymyn hwn:

<i>Y ddarpariaeth</i>	<i>Y Dyddiad Cychwyn (ym mhob achos)</i>	<i>O.S. Rhif(ym mhob achos)</i>
Adran 12	31 Ionawr 2005	2005 Rhif 71 (Cy.9) (C.3)
Adran 16		
Is-adrannau (1) i (3) o adran 20, at ddibenion rhagnodi graddfeydd ffioedd ar gyfer archwilio cyfrifon a baratowyd o ran blynnyddoedd ariannol sy'n dechrau ar 1 Ebrill 2005 neu ar ôl hynny.		
Is-adrannau (1), (2) a (5) o adran 21		
Adran 39, at ddibenion ymgynghori ynghylch rheoliadau a gwneud rheoliadau o ran cyfrifon neu ddatganiadau o gyfrifon a baratowyd o ran blynnyddoedd ariannol sy'n dechrau ar 1 Ebrill 2005 neu ar ôl hynny		
Adran 50 a pharagraffau 1 a 7 o Atodlen 1, at ddibenion gwneud y canlynol yn effeithiol:		
(a) paragraff 1 o Atodlen 1, i'r graddau y mae'n angenrheidiol at ddibenion (b) isod, a		
(b) paragraff 7 o Atodlen 1, i'r graddau y mae'n darparu i adran 8A newydd gael ei mewnosod ar ôl		

## NOTE AS TO EARLIER COMMENCEMENT ORDERS

*(This note is not part of the Order)*

The following provisions of the act have been brought into force by commencement order made before the date of this Order:

<i>Provision</i>	<i>Date of Commencement (in each case)</i>	<i>S.I. No.(in each case)</i>
Section 12	31 January 2005	2005 No. 71 (W.9) (C.3)
Section 16		
Subsections (1) to (3) of section 20, for the purposes of the prescription of scales of fees for the audit of accounts prepared in respect of financial years beginning on or after 1 April 2005		
Subsections (1), (2) and (5) of section 21		
Section 39, for the purpose of consulting on, and making, regulations in relation to accounts or statements of accounts prepared in respect of financial years beginning on or after 1st April 2005		
Section 50 and paragraphs 1 and 7 of Schedule 1, for the purpose of bringing into effect:		
(a) paragraph 1 of Schedule 1, in so far as necessary for the purposes of (b) below, and		
(b) paragraph 7 of Schedule 1, in so far as it provides for a new section 8A to be inserted		

adran 8 o Ddeddf  
Llywodraeth Leol  
1999.

after section 8  
of the Local  
Government  
Act 1999.

Is-adrannau (6) i (8) o  
adran 54

Subsections (6) to (8)  
of section 54

Adran 58

Section 58

Adran 59

Section 59

Adran 68 ac Atodlen 3

Section 68 and Schedule 3

**2005 Rhif 558 (Cy.48) (C.24)**

**ARCHWILIO CYHOEDDUS,  
CYMRU A LLOEGR**

Gorchymyn Deddf Archwilio  
Cyhoeddus (Cymru) 2004  
(Cychwyn Rhif 2 a Darpariaethau  
Trosiannol ac Arbedion) 2005

*Wedi'i wneud*

*8 Mawrth 2005*

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

**Enwi a dehongli**

1.-(1) Enw'r Gorchymyn hwn yw Gorchymyn Deddf Archwilio Cyhoeddus (Cymru) 2004 (Cychwyn Rhif 2 a Darpariaethau Trosiannol ac Arbedion) 2005.

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

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

**Darpariaethau sy'n dod i rym**

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

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

**Darpariaethau trosiannol ac arbedion**

3. Mae Atodlen 2 i'r Gorchymyn hwn yn effeithiol at ddibenion gwneud darpariaethau trosiannol ac arbedion o ran y darpariaethau y maent yn cyfeirio atynt.

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(1) 2004 p. 23.

**2005 No. 558 (W.48) (C.24)**

**PUBLIC AUDIT, ENGLAND  
AND WALES**

The Public Audit (Wales) Act 2004  
(Commencement No. 2 and  
Transitional Provisions and  
Savings) Order 2005

*Made*

*8 March 2005*

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

**Citation and interpretation**

1.-(1) This Order may be cited as the Public Audit (Wales) Act 2004 (Commencement No. 2 and Transitional Provisions and Savings) Order 2005.

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

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

**Provisions coming into force**

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

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

**Transitional provisions and savings**

3. Schedule 2 to this Order has effect for the purposes of making transitional provisions and savings in relation to the provisions to which they refer.

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(1) 2004 c. 23.

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

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

8 Mawrth 2005

8 March 2005

*D. Elis-Thomas*

Llywydd y Cynulliad Cenedlaethol

The Presiding Officer of the National Assembly

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(1) 1998 p.38.

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(1) 1998 c.38.

ATODLEN 1

SCHEDULE 1

Erthygl 2

Article 2

Adrannau 1 i 6	At bob diben.
Adran 7	Yn ddarostyngedig i ddarpariaethau paragraff 1 o Atodlen 2 i'r Gorchymyn hwn, at bob diben.
Adrannau 8 i 11	At bob diben.
Adrannau 13 i 15	At bob diben.
Adrannau 17 i 19	At bob diben.
Is-adrannau (4) i (6) o adran 20	At bob diben.
Is-adrannau (3) a (4) o adran 21	At bob diben.
Adrannau 22 i 38	At bob diben.
Adran 39	At bob diben nad yw eisoes wedi'i chychwyn, ond dim ond o ran y cyfrifon neu'r datganiadau o gyfrifon a baratowyd o ran blwyddyn ariannol sy'n dechrau ar 1 Ebrill 2005 neu ar ôl hynny.
Adrannau 40 i 49	At bob diben.
Adran 50 ac Atodlen 1	At bob diben nad ydynt eisoes wedi'u cychwyn.
Adrannau 51 i 53	At bob diben.
Adrannau 55 i 57	At bob diben.
Rhan 3	At bob diben.
Adran 65	At bob diben.
Adran 66 ac Atodlen 2	Yn ddarostyngedig i ddarpariaethau Atodlen 2 i'r Gorchymyn hwn, at bob diben.
Adran 67	At bob diben.
Adrannau 69 i 70	At bob diben.
Adran 72 ac Atodlen 4	Yn ddarostyngedig i ddarpariaethau Atodlen 2 i'r Gorchymyn hwn, at bob diben.

Sections 1 to 6	All purposes.
Section 7	Subject to the provisions of paragraph 1 of Schedule 2 to this Order, all purposes.
Sections 8 to 11	All purposes.
Sections 13 to 15	All purposes.
Sections 17 to 19	All purposes.
Subsections (4) to (6) of section 20	All purposes.
Subsections (3) and (4) of section 21	All purposes.
Sections 22 to 38	All purposes.
Section 39	All purposes for which it has not already been commenced, but only in relation to accounts or statements of accounts prepared in respect of a financial year beginning on or after 1 April 2005.
Sections 40 to 49	All purposes.
Section 50 and Schedule 1	All purposes for which they have not already been commenced.
Sections 51 to 53	All purposes.
Sections 55 to 57	All purposes.
Part 3	All purposes.
Section 65	All purposes.
Section 66 and Schedule 2	Subject to the provisions of Schedule 2 to this Order, all purposes.
Section 67	All purposes.
Sections 69 to 70	All purposes.
Section 72 and Schedule 4	Subject to the provisions of Schedule 2 to this Order, all purposes.



**Darpariaethau Trosiannol ac Arbedion****Pŵer yr Archwilydd Cyffredinol i godi ffi am archwilio cyfrifon.**

1. Er i adran 7 ac Atodlen 4 ddod i rym, mae adran 93(3) o Ddeddf Llywodraeth Cymru 1998(1) yn parhau i fod yn effeithiol, fel pe na bai'r Ddeddf wedi'i diddymu, i'r graddau y mae'n ymwneud â ffioedd ar gyfer archwilio cyfrifon y Cynulliad a baratowyd o ran unrhyw flwyddyn ariannol sy'n dechrau cyn 1 Ebrill 2005.

**Rheoliadau cyfrifon ac archwilio**

2.-(1) Mae is-baragraff (2) yn gymwys er-

- (a) i adran 67 a pharagraffau 35, 36 a 38(3) o Atodlen 2, a
- (b) i'r geiriau "or the National Assmely for Wales" yn adran 52(1) o Ddeddf y Comisiwn Archwilio 1998 gael eu diddymu(2).

(2) Mae pŵer y Cynulliad i wneud rheoliadau o dan adrannau 27 a 52(1) o Ddeddf y Comisiwn Archwilio 1998 i aros mewn grym, o ran cyfrifon neu ddatganiadau o gyfrifon a baratowyd o ran unrhyw flwyddyn ariannol sy'n dechrau cyn 1 Ebrill 2005.

**Deddf y Comisiwn Archwilio 1998: darpariaethau ynghylch adennill symiau nad oes cyfrif amdanynt**

3. Er i is-adrannau (1) a (2) o adran 69 a pharagraff 38(3) o Atodlen 2 ddod i rym-

- (a) mae adran 2 o Ddeddf y Comisiwn Archwilio 1998 i barhau i fod yn gymwys i gyfrifon corff llywodraeth leol yng Nghymru (heblaw awdurdod heddlu ar gyfer ardal heddlu yng Nghymru) at ddibenion -
  - (i) adran 16(1)(a) o'r Ddeddf honno, i'r graddau bod yn ddarpariaeth honno'n cael ei harbed gan is-baragraff (c); a
  - (ii) adran 18 o'r Ddeddf honno, i'r graddau mae'r adran honno yn cael ei harbed gan is-baragraff (b);
- (b) mae adran 18 o Ddeddf y Comisiwn Archwilio 1998 i aros mewn grym-

**Transitional Provisions and Savings****Power of the Auditor General to charge a fee for auditing accounts**

1. Despite the coming into force of section 7 and Schedule 4, section 93(3) of the Government of Wales Act 1998(1) is to continue to have effect, as if it had not been repealed by the Act, in so far as it relates to fees for auditing the accounts of the Assembly prepared in respect of any financial year beginning before 1 April 2005.

**Accounts and audit regulations**

2.-(1) Sub-paragraph (2) applies despite-

- (a) the coming into force of section 67 and paragraphs 35, 36 and 38(3) of Schedule 2, and
- (b) the repeal, by Schedule 4, of the words "or the National Assembly for Wales" in section 52(1) of the Audit Commission Act 1998(2).

(2) The power of the Assembly to make regulations under sections 27 and 52(1) of the Audit Commission Act 1998 is to remain in force, in relation to accounts or statements of accounts prepared in respect of any financial year beginning before 1 April 2005.

**Audit Commission Act 1998: provisions concerning recovery of amounts not accounted for**

3. Despite the coming into force of subsections (1) and (2) of section 69 and of paragraph 38(3) of Schedule 2-

- (a) section 2 of the Audit Commission Act 1998 is to continue to apply to the accounts of a local government body in Wales (other than a police authority for a police area in Wales) for the purposes of -
  - (i) section 16(1)(a) of that Act, to the extent that that provision is saved by sub-paragraph (c); and
  - (ii) section 18 of that Act, to the extent that that section is saved by sub-paragraph (b);
- (b) section 18 of the Audit Commission Act 1998 is to remain in force-

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(1) 1998 p.38

(2) 1998 p.18

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(1) 1998 c.38

(2) 1998 c.18

- (i) i'r graddau y mae'n ymwneud â chyfrifon corff llywodraeth leol yng Nghymru (heblaw awdurdod heddlu ar gyfer ardal heddlu yng Nghymru) a baratowyd o ran blwyddyn ariannol sy'n dechrau cyn 1 Ebrill 2005; a
  - (ii) er mwyn i swyddogaeth archwilydd o dan is-adran (1) o'r adran honno fod yn arferadwy yn unig o ran mater y mae etholwr llywodraeth leol wedi cyflwyno gwrthwynebiad yn ei gylch o dan adran 16(1)(a) o'r Ddeddf honno;
  - (c) mae hawliau etholwr llywodraeth leol o dan adran 16(1)(a) o Ddeddf y Comisiwn Archwilio 1998 i ddod gerbron archwilydd ac i gyflwyno gwrthwynebiadau i aros mewn grym i'r graddau -
    - (i) y mae'r gwrthwynebiad yn ymwneud ag unrhyw fater y gallai archwilydd gymryd camau yn ei gylch o dan adran 18(1) o'r Ddeddf honno fel y mae wedi'i harbed gan is-baragraff (b);
    - (ii) mai cyfrifon corff llywodraeth leol yng Nghymru (heblaw awdurdod heddlu ar gyfer ardal heddlu yng Nghymru) yw'r cyfrifon dan sylw; a
    - (iii) yr oedd y cyfrifon dan sylw wedi'u paratoi o ran blwyddyn ariannol a oedd yn dechrau cyn 1 Ebrill 2005.
- (i) in so far it relates to accounts of a local government body in Wales (other than a police authority for a police area in Wales) prepared in respect of a financial year beginning before 1 April 2005; and
  - (ii) so that the function of an auditor under subsection (1) of that section is to be exercisable only in relation to a matter in respect of which a local government elector has made an objection under section 16(1)(a) of that Act;
  - (c) the rights of a local government elector under section 16(1)(a) of the Audit Commission Act 1998 to attend before an auditor and make objections are to remain in force in so far as -
    - (i) the objection relates to any matter in respect of which an auditor could take action under section 18(1) of that Act, as saved by sub-paragraph (b);
    - (ii) the accounts in question are accounts of a local government body in Wales (other than a police authority for a police area in Wales); and
    - (iii) the accounts in question were prepared in respect of a financial year beginning before 1 April 2005.



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OFFERYNNAU STATUDOL

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**2005 Rhif 558 (Cy.48) (C.24)**

**ARCHWILIO CYHOEDDUS,  
CYMRU A LLOEGR**

Gorchymyn Deddf Archwilio  
Cyhoeddus (Cymru) 2004  
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STATUTORY INSTRUMENTS

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