



Deddf Archwilio Cyhoeddus (Cymru) 2013

2013 dccc 3

Public Audit (Wales) Act 2013

2013 anaw 3

Lluniwyd Nodiadau Esboniadol yn gymorth i ddeall y Ddeddf hon ac maent ar gael ar wahân.

Explanatory Notes have been produced to assist in the understanding of this Act and are available separately.



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Public Audit (Wales) Act 2013

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Deddf Archwilio Cyhoeddus (Cymru) 2013

Deddf gan Gynulliad Cenedlaethol Cymru i wneud darpariaeth i ddiwygio trefniadau archwilio yng Nghymru; i ragnodi y bydd swydd Archwilydd Cyffredinol Cymru yn parhau, ac i greu corff newydd o'r enw Swyddfa Archwilio Cymru; i ddarparu mai Archwilydd Cyffredinol Cymru fydd yn archwilio cyrff llywodraeth leol yng Nghymru; ac at ddibenion cysylltiedig. [29 Ebrill 2013]

Gan ei fod wedi ei basio gan Gynulliad Cenedlaethol Cymru ac wedi derbyn cydsyniad Ei Mawrhydi, deddfir fel a ganlyn:

Cyflwyniad

1 Trosolwg

Mae prif ddarpariaethau'r Ddeddf hon—

- (a) yn rhagnodi bod swydd Archwilydd Cyffredinol Cymru yn parhau ar y telerau a nodir yn Rhan 1, Pennod 1;
- (b) yn greu corff corfforaethol newydd o'r enw Swyddfa Archwilio Cymru ("SAC") ac yn rhoi swyddogaethau iddo (Rhan 2, ac Atodlenni 1 a 2);
- (c) yn rhagnodi trefniadau llywodraethu ar gyfer Archwilydd Cyffredinol Cymru a SAC, gan gynnwys trefniadau ar gyfer arolygiaeth yr Archwilydd Cyffredinol gan SAC, a darpariaethau yn ymwneud â'r berthynas rhwng y ddau (Rhan 2, Pennod 2 ac Atodlenni 1 a 2);
- (d) yn rhagnodi sut y mae swyddogaethau Archwilydd Cyffredinol Cymru i'w harfer, ac yn gwneud darpariaeth i'r Archwilydd Cyffredinol archwilio cyfrifon cyrff llywodraeth leol yng Nghymru (Rhan 1, Pennod 2).



Public Audit (Wales) Act 2013

An Act of the National Assembly for Wales to make provision reforming audit arrangements in Wales; continuing the office of Auditor General for Wales and creating a new body to be known as the Wales Audit Office; providing for the Auditor General for Wales to audit local government bodies in Wales; and for connected purposes. [29 April 2013]

Having been passed by the National Assembly for Wales and having received the assent of Her Majesty, it is enacted as follows:

Introduction

1 Overview

The main provisions of this Act—

- (a) prescribe that the office of Auditor General for Wales is to continue upon the terms set out in Part 1, Chapter 1;
- (b) create a new corporate body called the Wales Audit Office (the “WAO”) and confer functions upon it (Part 2 and Schedules 1 and 2);
- (c) prescribe governance arrangements for the Auditor General for Wales and the WAO, including arrangements for oversight of the Auditor General by the WAO, and provisions regarding the relationship between the two (Part 2, Chapter 2 and Schedules 1 and 2);
- (d) prescribe how the functions of the Auditor General for Wales are to be exercised, and make provision for the Auditor General to audit the accounts of local government bodies in Wales (Part 1, Chapter 2).

RHAN 1

ARCHWILYDD CYFFREDINOL CYMRU

PENNOD 1

SWYDD ARCHWILYDD CYFFREDINOL CYMRU

2 Swydd Archwilydd Cyffredinol Cymru

- (1) Bydd swydd Archwilydd Cyffredinol Cymru (yr “Archwilydd Cyffredinol”) yn parhau.
- (2) Ei Mawrhydi sydd i benodi person i fod yn Archwilydd Cyffredinol ar enwebiad y Cynulliad Cenedlaethol.
- (3) Nid oes enwebiad i gael ei wneud hyd nes bod y Cynulliad Cenedlaethol wedi ei fodloni bod ymgynghoriad rhesymol wedi cael ei wneud gyda’r cyrff hynny yr ymddengys i’r Cynulliad eu bod yn cynrychioli buddiannau cyrff llywodraeth leol yng Nghymru.
- (4) Mae’r person sydd wedi ei benodi yn dal y swydd am hyd at 8 mlynedd.
- (5) Ni chaniateir i’r person gael ei benodi eto.
- (6) Nid effeithir ar ddilysrwydd gweithred neu anweithred person a benodwyd yn Archwilydd Cyffredinol gan ddiffyg yn enwebiad neu benodiad y person hwnnw.

3 Ymddiswyddiad neu ddiswyddiad

- (1) Mae person a benodir yn Archwilydd Cyffredinol yn dal y swydd tan ddiwedd y cyfnod y penodwyd y person hwnnw ar ei gyfer (yn ddarostyngedig i is-adrannau (2) a (3)).
- (2) Caiff Ei Mawrhydi ryddhau person o’i swydd fel Archwilydd Cyffredinol cyn diwedd y cyfnod y penodwyd y person ar ei gyfer –
 - (a) ar gais y person, neu
 - (b) wedi i’w Mawrhydi gael ei bodloni nad yw’r person yn gallu, oherwydd rhesymau meddygol, cyflawni dyletswyddau’r swydd na gwneud cais i gael ei ryddhau ohoni.
- (3) Caiff Ei Mawrhydi ddiswyddo person o’i swydd fel Archwilydd Cyffredinol cyn diwedd y cyfnod y penodwyd y person ar ei gyfer ar dderbyn argymhelliad, ar sail camymddygiad y person, y dylai Ei Mawrhydi wneud hynny.
- (4) Ni chaniateir gwneud argymhelliad i ddiswyddo person o’i swydd fel Archwilydd Cyffredinol oni bai –
 - (a) bod y Cynulliad Cenedlaethol wedi penderfynu y dylai’r argymhelliad gael ei wneud, a
 - (b) bod penderfyniad y Cynulliad wedi ei basio ar bleidlais lle yr oedd nifer yr aelodau Cynulliad a bleidleisiodd o blaid yn ddim llai na dwy ran o dair o gyfanswm nifer y seddi yn y Cynulliad.

4 Anghymhwyso

- (1) Ni all person gael ei benodi yn Archwilydd Cyffredinol os yw’r person wedi ei anghymhwyso ar unrhyw un o’r seiliau a bennir yn is-adran (3).

PART 1

AUDITOR GENERAL FOR WALES

CHAPTER 1

THE OFFICE OF AUDITOR GENERAL FOR WALES

2 Office of Auditor General for Wales

- (1) The office of Auditor General for Wales (the “Auditor General”) is to continue.
- (2) It is for Her Majesty to appoint a person to be Auditor General on the nomination of the National Assembly.
- (3) No nomination is to be made until the National Assembly is satisfied that reasonable consultation has been undertaken with such bodies as appear to the Assembly to represent the interests of local government bodies in Wales.
- (4) The person appointed holds office for up to 8 years.
- (5) The person may not be appointed again.
- (6) The validity of any act or omission of a person appointed as Auditor General is not affected by any defect in the person’s nomination or appointment.

3 Resignation or removal

- (1) A person appointed as Auditor General holds office until the end of the period for which the person was appointed (subject to subsections (2) and (3)).
- (2) Her Majesty may relieve a person from office as Auditor General before the end of the period for which the person was appointed –
 - (a) at the person’s request, or
 - (b) on Her Majesty being satisfied that the person is incapable for medical reasons of performing the duties of the office and of requesting to be relieved of it.
- (3) Her Majesty may remove a person from office as Auditor General before the end of the period for which the person was appointed on the making of a recommendation, on the ground of the person’s misbehaviour, that Her Majesty should do so.
- (4) A recommendation for the removal of a person from office as Auditor General may not be made unless –
 - (a) the National Assembly has resolved that the recommendation should be made, and
 - (b) the resolution of the Assembly is passed on a vote in which the number of Assembly members voting in favour is not less than two-thirds of the total number of Assembly seats.

4 Disqualification

- (1) A person cannot be appointed as Auditor General if the person is disqualified on any of the grounds specified in subsection (3).

- (2) Mae person yn peidio â bod yn Archwilydd Cyffredinol os yw'r person yn cael ei anghymhwyso ar unrhyw un o'r seiliau a bennir yn is-adran (3).
- (3) Mae person wedi ei anghymhwyso rhag bod yn Archwilydd Cyffredinol os yw'r person—
 - (a) yn Aelod o'r Cynulliad Cenedlaethol;
 - (b) yn dal unrhyw swydd arall y caniateir i berson gael ei benodi iddi, ei argymell ar ei chyfer neu ei enwebu ar ei chyfer, gan neu ar ran y canlynol—
 - (i) y Goron,
 - (ii) y Cynulliad Cenedlaethol, neu
 - (iii) Comisiwn y Cynulliad Cenedlaethol;
 - (c) yn Aelod o Dŷ'r Cyffredin neu Dŷ'r Arglwyddi;
 - (d) yn Aelod o Senedd yr Alban;
 - (e) yn Aelod o Gynulliad Gogledd Iwerddon;
 - (f) yn gyflogai i Swyddfa Archwilio Cymru.

5 Cyflogaeth etc cyn-Archwilydd Cyffredinol

- (1) Mae'r adran hon yn gymwys i berson a oedd wedi ei benodi yn Archwilydd Cyffredinol o dan y Rhan hon, ond nad yw bellach yn y swydd honno.
- (2) Cyn gwneud y canlynol—
 - (a) cymryd swydd o ddisgrifiad a bennir gan y Cynulliad Cenedlaethol, neu
 - (b) ymrwymo i gytundeb neu drefniant arall o ddisgrifiad a bennir felly, rhaid i'r person ymgynghori ag unrhyw berson a bennir gan y Cynulliad Cenedlaethol.
- (3) Rhaid i'r Cynulliad Cenedlaethol gyhoeddi rhestr o'r canlynol—
 - (a) y swyddi a bennir at ddibenion is-adran (2)(a);
 - (b) y cytundebau a'r trefniadau eraill a bennir at ddibenion is-adran (2)(b).
- (4) Mae is-adrannau (5) a (6) yn gymwys am gyfnod o 2 flynedd sy'n dechrau ar y diwrnod y mae'r person yn peidio â bod yn Archwilydd Cyffredinol.
- (5) Rhaid i'r person beidio â gwneud y canlynol—
 - (a) dal swydd y caniateir i berson gael ei benodi iddi, ei argymell ar ei chyfer neu ei enwebu ar ei chyfer gan neu ar ran—
 - (i) y Goron,
 - (ii) y Cynulliad Cenedlaethol, neu
 - (iii) Comisiwn y Cynulliad Cenedlaethol; neu
 - (b) bod yn aelod, cyfarwyddwr, swyddog neu gyflogai i berson a restrir yn is-adran (7).
- (6) Rhaid i'r person beidio â darparu gwasanaethau, yn rhinwedd unrhyw swydd, i'r canlynol—
 - (a) y Goron, neu unrhyw gorff neu berson arall sy'n gweithredu ar ran y Goron,

- (2) A person ceases to be Auditor General if the person is disqualified on any of the grounds specified in subsection (3).
- (3) A person is disqualified from being Auditor General if the person is –
 - (a) a Member of the National Assembly;
 - (b) the holder of any other office or position to which a person may be appointed, or recommended or nominated for appointment, by or on behalf of –
 - (i) the Crown,
 - (ii) the National Assembly, or
 - (iii) the National Assembly Commission;
 - (c) a Member of the House of Commons or House of Lords;
 - (d) a Member of the Scottish Parliament;
 - (e) a Member of the Northern Ireland Assembly;
 - (f) an employee of the Wales Audit Office.

5 Employment etc of former Auditor General

- (1) This section applies to a person who was appointed as Auditor General under this Part but who no longer holds that office.
- (2) Before –
 - (a) taking up an office or position of a description specified by the National Assembly, or
 - (b) entering into an agreement or other arrangement of a description so specified, the person must consult any person specified by the National Assembly.
- (3) The National Assembly must publish a list of –
 - (a) the offices and positions specified for the purposes of subsection (2)(a);
 - (b) the agreements and other arrangements specified for the purposes of subsection (2)(b).
- (4) Subsections (5) and (6) apply for a period of 2 years starting with the day on which the person ceases to be Auditor General.
- (5) The person must not –
 - (a) hold an office or position to which a person may be appointed, or recommended or nominated for appointment, by or on behalf of –
 - (i) the Crown,
 - (ii) the National Assembly, or
 - (iii) the National Assembly Commission; or
 - (b) be a member, director, officer or employee of a person listed in subsection (7).
- (6) The person must not, in any capacity, provide services to –
 - (a) the Crown or any body or other person acting on behalf of the Crown,

- (b) y Cynulliad Cenedlaethol neu unrhyw gorff neu berson arall sy'n gweithredu ar ran y Cynulliad,
 - (c) Comisiwn y Cynulliad Cenedlaethol neu unrhyw gorff neu berson arall sy'n gweithredu ar ran y Comisiwn, neu
 - (d) person a restrir yn is-adran (7).
- (7) Dyma'r personau –
- (a) person y mae ei gyfrifon neu ei ddatganiad o gyfrifon yn agored i'r Archwilydd Cyffredinol ymchwilio iddynt neu iddo yn unol â darpariaeth a wneir drwy ddeddfiad neu yn rhinwedd deddfiad;
 - (b) person y mae astudiaeth neu ymchwiliad gwerth am arian a wneir neu a gynhelir gan yr Archwilydd Cyffredinol yn unol â darpariaeth a wneir drwy ddeddfiad neu yn rhinwedd deddfiad yn ymwneud ag ef;
 - (c) person y mae astudiaeth a wneir gan yr Archwilydd Cyffredinol yn unol ag adran 145A(2) o Ddeddf Llywodraeth Cymru 1998 (astudiaethau sy'n ymwneud â darparu gwasanaethau gan gorff neu gyrff perthnasol) yn ymwneud ag ef;
 - (d) landlord cymdeithasol cofrestredig y mae'r Archwilydd Cyffredinol yn darparu cyngor neu gymorth iddo o dan adran 145D o Ddeddf Llywodraeth Cymru 1998;
 - (e) person y mae gan yr Archwilydd Cyffredinol swyddogaethau mewn perthynas ag ef, neu y mae'r Archwilydd Cyffredinol yn arfer swyddogaethau ar ran Gweinidogion Cymru mewn perthynas ag ef, yn rhinwedd adran 146A o Ddeddf Llywodraeth Cymru 1998 (trosglwyddo swyddogaethau Gweinidogion Cymru);
 - (f) person y mae cyfrifon a ddarperir gan Weinidogion Cymru o dan adran 131 o Ddeddf Llywodraeth Cymru 2006 i ymwneud â'i faterion ariannol a'i gyfrifon yn rhinwedd is-adran (3) o'r adran honno;
 - (g) person y mae cyfrifon a ddarperir gan Gomisiwn y Cynulliad Cenedlaethol o dan adran 137 o Ddeddf Llywodraeth Cymru 2006 i ymwneud â'i faterion ariannol a'i gyfrifon yn rhinwedd is-adran (2) o'r adran honno.
- (8) Ond nid yw is-adrannau (5) a (6) yn atal person rhag dal unrhyw un o'r swyddi canlynol –
- (a) Rheolwr ac Archwilydd Cyffredinol;
 - (b) Archwilydd Cyffredinol yr Alban;
 - (c) Rheolwr ac Archwilydd Cyffredinol Gogledd Iwerddon.
- (9) Yn yr adran hon, ystyr "astudiaeth neu ymchwiliad gwerth am arian" yw astudiaeth neu ymchwiliad i ddarbodaeth, effeithlonrwydd ac effeithiolrwydd person o ran y ffordd y mae wedi cyflawni ei swyddogaethau neu wedi defnyddio adnoddau i gyflawni'r swyddogaethau hynny.

6 Statws etc

- (1) Mae'r person sydd am y tro yn dal swydd yr Archwilydd Cyffredinol yn parhau, yn enw'r swydd honno, i fod yn gorfforaeth undyn.
- (2) Nid yw'r Archwilydd Cyffredinol i'w ystyried yn dal swydd o dan Ei Mawrhydi neu'n un sy'n arfer unrhyw swyddogaeth ar ran y Goron.

- (b) the National Assembly or any body or other person acting on behalf of the Assembly,
 - (c) the National Assembly Commission or any body or other person acting on behalf of the Commission, or
 - (d) a person listed in subsection (7).
- (7) The persons are –
- (a) a person whose accounts, or statements of accounts, fall to be examined by the Auditor General in accordance with provision made by or by virtue of an enactment;
 - (b) a person to whom a value for money study or examination carried out by the Auditor General in accordance with provision made by or by virtue of an enactment relates;
 - (c) a person to whom a study carried out by the Auditor General in accordance with section 145A(2) of the Government of Wales Act 1998 (studies relating to the provision of services by any relevant body or bodies) relates;
 - (d) a registered social landlord to whom the Auditor General provides advice or assistance under section 145D of the Government of Wales Act 1998;
 - (e) a person in respect of whom the Auditor General has functions, or in respect of whom the Auditor General exercises functions on behalf of the Welsh Ministers, by virtue of section 146A of the Government of Wales Act 1998 (transfer of functions of Welsh Ministers);
 - (f) a person to whose financial affairs and transactions accounts prepared by the Welsh Ministers under section 131 of the Government of Wales Act 2006 are to relate by virtue of subsection (3) of that section;
 - (g) a person to whose financial affairs and transactions accounts prepared by the National Assembly Commission under section 137 of the Government of Wales Act 2006 are to relate by virtue of subsection (2) of that section.
- (8) But subsections (5) and (6) do not prevent a person from holding any of the following offices –
- (a) Comptroller and Auditor General;
 - (b) Auditor General for Scotland;
 - (c) Comptroller and Auditor General for Northern Ireland.
- (9) In this section, “a value for money study or examination” means a study or examination into the economy, efficiency and effectiveness with which a person has discharged that person’s functions, or has used resources in discharging those functions.

6 Status etc

- (1) The person for the time being holding the office of Auditor General continues, by the name of that office, to be a corporation sole.
- (2) The Auditor General is not to be regarded as holding office under Her Majesty or as exercising any functions on behalf of the Crown.

- (3) Ond ystyrir bod yr Archwilydd Cyffredinol yn was i'r Goron at ddibenion Deddf Cyfrinachau Swyddogol 1989.

7 Talu cydnabyddiaeth

- (1) Cyn i berson gael ei benodi yn Archwilydd Cyffredinol, bydd trefniadau ar gyfer talu cydnabyddiaeth yn cael eu gwneud o ran y person hwnnw gan y Cynulliad Cenedlaethol.
- (2) Ond cyn y gellir gwneud y trefniadau hynny rhaid ymgynghori â'r Prif Weinidog.
- (3) Caiff trefniadau ar gyfer talu cydnabyddiaeth –
- gwneud darpariaeth ar gyfer cyflog, lwfansau, arian rhodd, trefniadau ar gyfer pensiwn a buddion eraill, a
 - cynnwys fformiwla neu fecanwaith arall ar gyfer addasu un neu fwy o'r elfennau hynny o dro i dro.
- (4) Ond ni chaiff unrhyw elfen fod yn seiliedig ar berfformiad.
- (5) Rhaid i Gomisiwn y Cynulliad Cenedlaethol dalu i'r Gweinidog dros y Gwasanaeth Sifil, ar yr adegau hynny a benderfynir gan y Gweinidog, daliadau o'r symiau hynny y penderfynir arnynt felly o ran y canlynol –
- darparu pensiynau, lwfansau, arian rhodd neu fuddion eraill yn rhinwedd adran 1 o Ddeddf Blwydd-daliadau 1972 i, neu mewn perthynas ag, unrhyw berson sydd yn dal swydd yr Archwilydd Cyffredinol neu sydd wedi peidio â dal y swydd honno, a
 - y treuliau yr aed iddynt drwy weinyddu'r pensiynau hynny, y lwfansau hynny, arian rhodd hynny neu'r buddion eraill hynny.
- (6) Bydd symiau sy'n daladwy yn rhinwedd yr adran hon yn cael eu codi ar Gronfa Gyfunol Cymru ac yn cael eu talu ohoni.

PENNOD 2

SWYDDOGAETHAU'R ARCHWILYDD CYFFREDINOL

Darpariaethau cyffredinol ynglŷn ag arfer swyddogaethau'r Archwilydd Cyffredinol etc

8 Sut y mae swyddogaethau i gael eu harfer

- (1) Mae gan yr Archwilydd Cyffredinol ddisgresiwn llwyr o ran y modd y mae swyddogaethau'r swydd honno i gael eu harfer ac nid yw'n ddarostyngedig i gyfarwyddyd na rheolaeth y Cynulliad Cenedlaethol na Llywodraeth Cymru.
- (2) Ond mae'r disgresiwn hwn yn ddarostyngedig i is-adran (3).
- (3) Rhaid i'r Archwilydd Cyffredinol –
- anelu at gyflawni ei swyddogaethau yn effeithlon ac yn gosteffeithiol;
 - rhoi sylw, fel y mae'n ystyried yn briodol, i'r safonau a'r egwyddorion y disgwylir i ddarparwr arbenigol proffesiynol mewn cyfrifyddiaeth neu wasanaethau archwilio eu dilyn;
 - rhoi sylw i gyngor a roddir iddo gan SAC (gweler adran 17(3)).

- (3) But the Auditor General is to be taken to be a Crown servant for the purposes of the Official Secrets Act 1989.

7 Remuneration

- (1) Before a person is appointed as Auditor General, remuneration arrangements are to be made in respect of that person by the National Assembly.
- (2) But before those arrangements can be made, the First Minister must be consulted.
- (3) The remuneration arrangements –
- (a) may make provision for a salary, allowances, gratuities, arrangements for a pension and other benefits, and
 - (b) may include a formula or other mechanism for adjusting one or more of those elements from time to time.
- (4) But no element is to be performance-based.
- (5) The National Assembly Commission must make payments to the Minister for the Civil Service, at such times as the Minister may determine, of such amounts as may be so determined, in respect of –
- (a) the provision of pensions, allowances, gratuities or other benefits by virtue of section 1 of the Superannuation Act 1972 to or in respect of any person who holds or has ceased to hold office as Auditor General, and
 - (b) the expenses incurred in administering those pensions, allowances, gratuities or other benefits.
- (6) Amounts payable by virtue of this section are to be charged on, and paid out of, the Welsh Consolidated Fund.

CHAPTER 2

AUDITOR GENERAL'S FUNCTIONS

General provision about the exercise of the Auditor General's functions etc

8 How functions are to be exercised

- (1) The Auditor General has complete discretion as to the manner in which the functions of that office are exercised and is not subject to the direction or control of the National Assembly or the Welsh Government.
- (2) But this discretion is subject to subsection (3).
- (3) The Auditor General must –
- (a) aim to carry out his or her functions efficiently and cost-effectively;
 - (b) have regard, as he or she considers appropriate, to the standards and principles that an expert professional provider of accounting or auditing services would be expected to follow;
 - (c) have regard to advice given to him or her by the WAO (see section 17(3)).

9 Pwerau atodol

- (1) Caiff yr Archwilydd Cyffredinol wneud unrhyw beth a fwriedir i hwyluso arfer unrhyw un neu ragor o'i swyddogaethau, neu sy'n ffafriol i'w harfer neu'n gysylltiedig â'i harfer neu â'u harfer.
- (2) Ond ni chaiff yr Archwilydd Cyffredinol wneud unrhyw beth sydd yn, neu a allai ddod yn, gyfrifoldeb i SAC, yn rhinwedd paragraffau (a) i (c) o adran 21(2) (darparu adnoddau ar gyfer arfer swyddogaethau'r Archwilydd Cyffredinol).

10 Cod ymarfer archwilio

- (1) Rhaid i'r Archwilydd Cyffredinol ddyroddi cod ymarfer archwilio sy'n rhagnodi'r modd y mae swyddogaethau Archwilydd Cyffredinol a bennir yn is-adran (2) i'w cyflawni.
- (2) Dyma'r swyddogaethau –
 - (a) cynnal ymchwiliad i unrhyw gyfrifon neu ddatganiadau o gyfrifon sydd yn agored i'r Archwilydd Cyffredinol ymchwilio iddynt yn unol â darpariaeth a wneir drwy ddeddfiad neu yn rhinwedd deddfiad;
 - (b) cynnal neu hybu astudiaethau neu ymchwiliadau gwerth am arian neu ymgymryd â hwy, yn unol â darpariaeth a wneir drwy ddeddfiad neu yn rhinwedd deddfiad;
 - (c) y rhai hynny sydd wedi eu cynnwys yn y darpariaethau canlynol o Ddeddf Llywodraeth Cymru 1998, neu sydd wedi eu trosglwyddo i'r Archwilydd Cyffredinol odanynt –
 - (i) adran 145A(2) (ymgyrdd ag astudiaethau eraill, neu hybu astudiaethau eraill, sy'n ymwneud â darparu gwasanaethau gan gyrrff penodol);
 - (ii) adran 145C(8) (datgelu gwybodaeth i Weinidogion Cymru a gafwyd yn ystod astudiaeth mewn perthynas â landlord cymdeithasol cofrestredig);
 - (iii) adran 145D (darparu cyngor a chymorth i landlord cymdeithasol cofrestredig);
 - (iv) adran 146 (trosglwyddo swyddogaethau'r Rheolydd ac Archwilydd Cyffredinol sy'n ymwneud â chyrrff penodol i'r Archwilydd Cyffredinol);
 - (v) adran 146A (trosglwyddo etc swyddogaethau goruchwylio Gweinidogion Cymru sy'n ymwneud â chyrrff penodol i'r Archwilydd Cyffredinol);
 - (vi) adran 147 (trosglwyddo swyddogaethau'r Rheolydd ac Archwilydd Cyffredinol sy'n ymwneud ag Asiantaeth yr Amgylchedd i'r Archwilydd Cyffredinol);
 - (d) y rhai hynny sydd wedi eu cynnwys yn y darpariaethau canlynol o Ddeddf Archwilio Cyhoeddus (Cymru) 2004 –
 - (i) Rhan 2 (archwilio cyrrff llywodraeth leol yng Nghymru);
 - (ii) adran 45 (cynnal, neu gynorthwyo'r Ysgrifennydd Gwladol i gynnal, astudiaethau gweinyddu budd-dal);
 - (iii) adran 51 (cyfeirio materion sy'n ymwneud â nawdd cymdeithasol at yr Ysgrifennydd Gwladol);

9 Supplementary powers

- (1) The Auditor General may do anything calculated to facilitate, or which is incidental or conducive to, the carrying out of any of the Auditor General's functions.
- (2) But the Auditor General may not do anything which is or could become the responsibility of the WAO by virtue of paragraphs (a) to (c) of section 21(2) (provision of resources for Auditor General's functions).

10 Code of audit practice

- (1) The Auditor General must issue a code of audit practice prescribing the way in which the functions of the Auditor General specified in subsection (2) are to be carried out.
- (2) The functions are –
 - (a) examining any accounts or statements of accounts that fall to be examined by the Auditor General in accordance with provision made by or by virtue of an enactment;
 - (b) carrying out, undertaking or promoting value for money studies or examinations in accordance with provision made by or by virtue of an enactment;
 - (c) those contained in, or transferred to the Auditor General under, the following provisions of the Government of Wales Act 1998 –
 - (i) section 145A(2) (undertaking or promoting other studies relating to the provision of services by certain bodies);
 - (ii) section 145C(8) (disclosing information obtained in the course of a study in respect of a registered social landlord to the Welsh Ministers);
 - (iii) section 145D (providing advice and assistance to a registered social landlord);
 - (iv) section 146 (transfer of functions of the Comptroller and Auditor General in respect of certain bodies to the Auditor General);
 - (v) section 146A (transfer etc to the Auditor General of supervisory functions of Welsh Ministers in respect of certain bodies);
 - (vi) section 147 (transfer of functions of the Comptroller and Auditor General in respect of the Environment Agency to the Auditor General);
 - (d) those contained in the following provisions of the Public Audit (Wales) Act 2004 –
 - (i) Part 2 (audit of local government bodies in Wales);
 - (ii) section 45 (conducting, or assisting the Secretary of State in conducting, benefit administration studies);
 - (iii) section 51 (referring matters related to social security to the Secretary of State);

- (e) y rhai hynny sydd wedi eu cynnwys yn y darpariaethau canlynol o Atodlen 8 i Ddeddf Llywodraeth Cymru 2006 –
- (i) paragraff 17 (mynediad at ddogfennau);
 - (ii) paragraff 20 (ardystio hawliadau, ffurflenni etc ar gais corff).
- (3) Rhaid i'r Archwilydd Cyffredinol gydymffurfio â'r cod.
 - (4) Rhaid i'r cod ymgorffori'r hyn yr ymddengys i'r Archwilydd Cyffredinol yn arfer proffesiynol gorau o ran y safonau, gweithdrefnau a'r technegau sydd i'w mabwysiadu wrth gyflawni swyddogaethau o'r math a bennir yn is-adran (2).
 - (5) Caiff y cod wneud darpariaeth wahanol ar gyfer achosion gwahanol neu ddsbarthau ar achosion gwahanol.
 - (6) Cyn dyroddi'r cod (gan gynnwys unrhyw god diwygiedig) rhaid i'r Archwilydd Cyffredinol ymgynghori â'r personau hynny yr ymddengys iddo ei bod yn briodol ymgynghori â hwy.
 - (7) Rhaid i'r Archwilydd Cyffredinol drefnu bod y cod (gan gynnwys unrhyw god diwygiedig) yn cael ei gyhoeddi.
 - (8) Yn yr adran hon, ystyr "astudiaeth neu ymchwiliad gwerth am arian" yw astudiaeth neu ymchwiliad i ddarbodaeth, effeithlonrwydd ac effeithiolrwydd person o ran y ffordd y mae wedi cyflawni ei swyddogaethau neu wedi defnyddio adnoddau i gyflawni'r swyddogaethau hynny.

Swyddogaethau mewn perthynas â llywodraeth leol

11 Archwilio cyrff llywodraeth leol

- (1) Yn lle adran 13 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004 (archwilio cyfrifon cyrff llywodraeth leol yng Nghymru), rhodder –

"13 Audit of accounts of local government bodies in Wales

- (1) A local government body in Wales –
 - (a) must make up its accounts each year to 31 March or such other date as the Welsh Ministers may generally or in any special case direct;
 - (b) must ensure that its accounts are audited in accordance with this Chapter.
 - (2) The Auditor General for Wales must audit the accounts of local government bodies in Wales."
- (2) Yn adran 16 o Fesur Llywodraeth Leol (Cymru) 2009 (ystyr "rheoleiddwyr perthnasol" a "swyddogaethau perthnasol"), hepgorer paragraff (e) o is-adran (2).

- (e) those contained in the following provisions of Schedule 8 to the Government of Wales Act 2006 –
 - (i) paragraph 17 (access to documents);
 - (ii) paragraph 20 (certification of claims, returns etc at the request of a body).
- (3) The Auditor General must comply with the code.
- (4) The code must embody what appears to the Auditor General to be the best professional practice with respect to the standards, procedures and techniques to be adopted in carrying out functions of a kind specified in subsection (2).
- (5) The code may make different provision for different cases or classes of case.
- (6) Before issuing the code (including any revised code) the Auditor General must consult such persons as the Auditor General thinks appropriate.
- (7) The Auditor General must arrange for the code (including any revised code) to be published.
- (8) In this section, “a value for money study or examination” means a study or examination into the economy, efficiency and effectiveness with which a person has discharged that person’s functions, or has used resources in discharging those functions.

Functions relating to local government

11 Audit of local government bodies

- (1) For section 13 of the Public Audit (Wales) Act 2004 (audit of accounts of local government bodies in Wales) substitute –

“13 Audit of accounts of local government bodies in Wales

- (1) A local government body in Wales –
 - (a) must make up its accounts each year to 31 March or such other date as the Welsh Ministers may generally or in any special case direct;
 - (b) must ensure that its accounts are audited in accordance with this Chapter.
- (2) The Auditor General for Wales must audit the accounts of local government bodies in Wales.”.
- (2) In section 16 of the Local Government (Wales) Measure 2009 (meaning of “relevant regulators” and “relevant functions”), omit paragraph (e) of subsection (2).

Darpariaeth yn ymwneud â throsglwyddo swyddogaethau goruchwyliol Gweinidogion Cymru

- 12 Trosglwyddo etc swyddogaethau goruchwyliol Gweinidogion Cymru: ymgynghori**
Yn Neddf Llywodraeth Cymru 1998, yn adran 146A (trosglwyddo etc swyddogaethau goruchwyliol Gweinidogion Cymru sy'n ymwneud â chyrff penodol i'r Archwilydd Cyffredinol), ar ôl is-adran (1), mewnosoder –

“(1A) But before making an order under subsection (1), the Welsh Ministers must consult the Wales Audit Office.”.

RHAN 2

SWYDDFA ARCHWILIO CYMRU A'I PHERTHYNAS Â'R ARCHWILYDD CYFFREDINOL

PENNOD 1

SWYDDFA ARCHWILIO CYMRU

- 13 Ymgorffori Swyddfa Archwilio Cymru**
- (1) Bydd corff corfforaethol o'r enw Swyddfa Archwilio Cymru (“SAC”).
 - (2) Mae Atodlen 1 yn cynnwys darpariaeth ynglŷn â SAC.

- 14 Pwerau**
- Caiff SAC wneud unrhyw beth (gan gynnwys caffael neu waredu unrhyw eiddo neu hawliau a derbyn rhoddion ar ffurf arian neu eiddo arall) a fwriedir i hwyluso arfer unrhyw un neu ragor o'i swyddogaethau, neu sy'n ffafriol i'w harfer neu'n gysylltiedig â'i harfer neu â'u harfer.

- 15 Effeithlonrwydd**
- Rhaid i SAC anelu at gyflawni ei swyddogaethau yn effeithlon ac yn gosteffeithiol.

PENNOD 2

Y BERTHYNAS RHWNG YR ARCHWILYDD CYFFREDINOL A SAC

Cyffredinol

- 16 Y berthynas â'r Archwilydd Cyffredinol**
- (1) Bydd yr Archwilydd Cyffredinol yn brif weithredwr ar SAC (ond nid yn gyflogai iddi).
 - (2) Mae Atodlen 2 yn cynnwys darpariaeth bellach ynghylch y berthynas rhwng yr Archwilydd Cyffredinol a SAC.
- 17 SAC i fonitro a darparu cyngor**
- (1) Rhaid i SAC, yn y modd hwnnw y mae'n ei ystyried yn briodol, fonitro sut y mae'r Archwilydd Cyffredinol yn arfer ei swyddogaethau.

Provision relating to the transfer of supervisory functions of the Welsh Ministers

12 Transfer etc of supervisory functions of Welsh Ministers: consultation

In the Government of Wales Act 1998, in section 146A (transfer etc to the Auditor General of supervisory functions of Welsh Ministers in respect of certain bodies), after subsection (1) insert –

“(1A) But before making an order under subsection (1), the Welsh Ministers must consult the Wales Audit Office.”.

PART 2

THE WALES AUDIT OFFICE AND ITS RELATIONSHIP WITH THE AUDITOR GENERAL

CHAPTER 1

THE WALES AUDIT OFFICE

13 Incorporation of Wales Audit Office

- (1) There is to be a body corporate called the Wales Audit Office (“the WAO”).
- (2) Schedule 1 contains provision about the WAO.

14 Powers

The WAO may do anything (including acquiring or disposing of any property or rights and accepting gifts of money or other property) which is calculated to facilitate, or which is incidental or conducive to, the exercise of any of its functions.

15 Efficiency

The WAO must aim to carry out its functions efficiently and cost-effectively.

CHAPTER 2

RELATIONSHIP BETWEEN THE AUDITOR GENERAL AND THE WAO

General

16 Relationship with the Auditor General

- (1) The Auditor General is to be the chief executive (but not an employee) of the WAO.
- (2) Schedule 2 contains further provision about the relationship between the WAO and the Auditor General.

17 WAO to monitor and provide advice

- (1) The WAO must, in such manner as it considers appropriate, monitor the exercise of the Auditor General’s functions.

- (2) Caiff SAC ddarparu cyngor i'r Archwilydd Cyffredinol ynghylch arfer ei swyddogaethau.
- (3) Rhaid i'r Archwilydd Cyffredinol roi sylw i unrhyw gyngor a roddir iddo.

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

- (1) Caniateir i'r Archwilydd Cyffredinol ddirprwyo unrhyw un neu ragor o swyddogaethau'r swydd honno i—
 - (a) cyflogai i SAC,
 - (b) person sy'n darparu gwasanaethau i SAC, neu
 - (c) cyflogai i SAC a pherson sy'n darparu gwasanaethau i SAC, yn gweithredu ar y cyd.
- (2) Ond dim ond os yw'r cyflogai neu'r person arall wedi ei awdurdodi (neu, yn achos is-adran (1)(c), os yw'r ddau wedi eu hawdurdodi) i arfer swyddogaethau'r Archwilydd Cyffredinol o dan gynllun a baratowyd gan yr Archwilydd Cyffredinol y caniateir i swyddogaeth gael ei dirprwyo.
- (3) Rhaid i gynllun ddisgrifio'r amodau y mae rhaid i ddirprwyaeth o dan is-adran (1) gael ei gwneud yn ddarostyngedig iddynt.
- (4) Ni chaiff cyflogai neu berson arall ei awdurdodi o dan gynllun oni bai bod y cyflogai neu'r person yn cytuno i gydymffurfio â'r cod ymarfer archwilio a ddyroddir o dan adran 10(1).
- (5) Caiff cynllun gynnwys darpariaeth wahanol ar gyfer achosion gwahanol neu ddosbarthau ar achosion gwahanol.
- (6) Caiff yr Archwilydd Cyffredinol ddiwygio cynllun ar unrhyw adeg.
- (7) Wrth baratoi neu ddiwygio cynllun rhaid i'r Archwilydd Cyffredinol ymgynghori â SAC.
- (8) Os yw cynllun yn gwneud darpariaeth i'r perwyl hwnnw, caniateir i unrhyw un neu ragor o swyddogaethau'r Archwilydd Cyffredinol gael ei harfer neu eu harfer ar y cyd gan—
 - (a) yr Archwilydd Cyffredinol a chyflogai i SAC,
 - (b) yr Archwilydd Cyffredinol a pherson sy'n darparu gwasanaethau i SAC, neu
 - (c) yr Archwilydd Cyffredinol, cyflogai i SAC a pherson sy'n darparu gwasanaethau i SAC.
- (9) Nid yw dirprwyaeth yn gwahardd yr Archwilydd Cyffredinol rhag gwneud unrhyw beth yn bersonol.
- (10) Nid yw darpariaeth a wneir o dan is-adran (1) ar gyfer dirprwyo swyddogaeth, neu o dan is-adran (8) ar gyfer arfer swyddogaeth ar y cyd, yn effeithio ar gyfrifoldeb yr Archwilydd Cyffredinol am y swyddogaeth honno.
- (11) Ni chaniateir dirprwyo swyddogaeth paratoi cynllun o dan yr adran hon.

- (2) The WAO may provide advice to the Auditor General about the Auditor General's functions.
- (3) The Auditor General must have regard to any advice given.

18 Delegation and joint exercise of functions of the Auditor General

- (1) The Auditor General may delegate any of the functions of that office to –
 - (a) an employee of the WAO,
 - (b) a person who provides services to the WAO, or
 - (c) an employee of the WAO and a person who provides services to the WAO acting jointly.
- (2) But a function may only be delegated if the employee or other person is authorised (or in the case of subsection (1)(c) both are authorised) to exercise functions of the Auditor General under a scheme prepared by the Auditor General.
- (3) A scheme must describe the conditions subject to which a delegation under subsection (1) must be made.
- (4) An employee or other person may not be authorised under a scheme unless the employee or person agrees to comply with the code of audit practice issued under section 10(1).
- (5) A scheme may include different provision for different cases or classes of case.
- (6) The Auditor General may revise a scheme at any time.
- (7) In preparing or revising a scheme the Auditor General must consult the WAO.
- (8) If the scheme makes provision to that effect, any function of the Auditor General may be exercised jointly by –
 - (a) the Auditor General and an employee of the WAO,
 - (b) the Auditor General and a person who provides services to the WAO, or
 - (c) the Auditor General, an employee of the WAO and a person who provides services to the WAO.
- (9) A delegation does not prevent the Auditor General from doing anything personally.
- (10) Provision made under subsection (1) for the delegation of a function, or under subsection (8) for the joint exercise of a function, does not affect the Auditor General's responsibility for that function.
- (11) The function of preparing a scheme under this section may not be delegated.

*Darparu gwasanaethau***19 Darparu gwasanaethau**

- (1) Caniateir i drefniadau gael eu gwneud rhwng SAC ac awdurdod perthnasol ar gyfer y canlynol—
 - (a) bod unrhyw un neu ragor o swyddogaethau'r awdurdod i gael ei harfer neu eu harfer gan SAC neu gan gyflogai i SAC;
 - (b) bod unrhyw un neu ragor o swyddogaethau'r awdurdod i gael ei harfer neu eu harfer gan yr Archwilydd Cyffredinol;
 - (c) bod gwasanaethau technegol, proffesiynol neu weinyddol yn cael eu darparu—
 - (i) gan SAC i'r awdurdod, neu at ddibenion yr awdurdod,
 - (ii) gan yr awdurdod neu ar ei ran, i SAC, neu
 - (iii) gan yr awdurdod neu ar ei ran i'r Archwilydd Cyffredinol;
 - (d) bod gwasanaethau gweinyddol, proffesiynol neu dechnegol yn cael eu darparu gan yr Archwilydd Cyffredinol i'r awdurdod neu at ddibenion yr awdurdod.
- (2) Ond rhaid i SAC ymgynghori â'r Archwilydd Cyffredinol cyn ymrwymo i drefniadau o'r math a grybwyllir yn is-adran (1)(b), (c)(iii) neu (d).
- (3) Nid yw unrhyw drefniadau o dan is-adran (1)(a) neu (b) ar gyfer arfer swyddogaeth awdurdod perthnasol yn effeithio ar gyfrifoldeb yr awdurdod perthnasol am y swyddogaeth honno.
- (4) Os bodlonir yr amod yn is-adran (5), caiff SAC ac awdurdod perthnasol, archwilydd cymwysedig neu gorff cyfrifyddu wneud y canlynol—
 - (a) trefniadau i gydweithredu â'i gilydd a rhoi cymorth i'w gilydd, neu
 - (b) trefniadau i'r awdurdod, yr archwilydd neu'r corff a'r Archwilydd Cyffredinol gydweithredu â'i gilydd a rhoi cymorth i'w gilydd.
- (5) Dyma'r amod—
 - (a) bod SAC yn ystyried y byddai gwneud hynny yn hwyluso arfer swyddogaethau'r Archwilydd Cyffredinol neu SAC, neu y byddai'n ffafriol i'w harfer, a
 - (b) bod yr awdurdod perthnasol, yr archwilydd cymwysedig neu'r corff cyfrifyddu dan sylw yn ystyried y byddai gwneud hynny yn hwyluso arfer swyddogaethau'r awdurdod, y person neu'r corff hwnnw, neu y byddai'n ffafriol i'w harfer.
- (6) Ond rhaid i SAC ymgynghori â'r Archwilydd Cyffredinol cyn ymrwymo i drefniadau o'r math a grybwyllir yn is-adran (4)(b).
- (7) Caiff SAC wneud trefniadau o dan yr adran hon ar y telerau, gan gynnwys telerau ynghylch tâl, sy'n briodol ym marn SAC.
- (8) Ond rhaid i amodau ynghylch tâl i SAC gael eu gwneud yn unol â chynllun ar gyfer codi ffioedd a baratoir o dan adran 24.
- (9) Yn yr adran hon—

ystyr "corff cyfrifyddu" yw corff sydd—

*Provision of services***19 Provision of services**

- (1) Arrangements may be made between the WAO and a relevant authority –
 - (a) for any function of the authority to be exercised by the WAO or by an employee of the WAO;
 - (b) for any function of the authority to be exercised by the Auditor General;
 - (c) for administrative, professional or technical services to be provided –
 - (i) to or for the purposes of the authority by the WAO,
 - (ii) by, or on behalf of, the authority to the WAO, or
 - (iii) by, or on behalf of, the authority to the Auditor General;
 - (d) for administrative, professional or technical services to be provided to or for the purposes of the authority by the Auditor General.
- (2) But the WAO must consult the Auditor General before entering into arrangements of the type mentioned in subsection (1)(b), (c)(iii) or (d).
- (3) Any arrangements under subsection (1)(a) or (b) for the exercise of a function of a relevant authority do not affect the relevant authority's responsibility for that function.
- (4) If the condition in subsection (5) is met, the WAO and a relevant authority, a qualified auditor, or an accountancy body may –
 - (a) make arrangements to co-operate with, and give assistance to, each other, or
 - (b) make arrangements for that authority, auditor or body and the Auditor General to co-operate with, and give assistance to, each other.
- (5) The condition is that –
 - (a) the WAO considers that to do so would facilitate, or be conducive to, the exercise of the functions of the Auditor General or the WAO, and
 - (b) the relevant authority, qualified auditor or accountancy body in question considers that to do so would facilitate, or be conducive to, the exercise of the functions of that authority, person or body.
- (6) But the WAO must consult the Auditor General before entering into arrangements of the type mentioned in subsection (4)(b).
- (7) The WAO may make arrangements under this section on such terms, including terms about payment, as the WAO thinks fit.
- (8) But terms relating to payment to the WAO must be made in accordance with a scheme for charging fees prepared under section 24.
- (9) In this section –

“accountancy body” means –

- (a) yn gorff goruchwyllo cydnabyddedig at ddibenion Rhan 42 o Ddeddf Cwmnïau 2006, neu
 - (b) yn gorff cyfrifwyr Ewropeaidd cymeradwy;
- ystyr “archwilydd cymwysedig” yw person sydd –
- (a) yn gymwys i gael ei benodi yn archwilydd statudol o dan Ran 42 o Ddeddf Cwmnïau 2006, neu
 - (b) yn aelod o gorff cyfrifwyr Ewropeaidd cymeradwy;
- ystyr “corff cyfrifwyr Ewropeaidd cymeradwy” yw corff o gyfrifwyr sydd –
- (a) yn sefydledig yn y Deyrnas Unedig neu Wladwriaeth AEE arall, a
 - (b) am y tro wedi ei gymeradwyo gan Weinidogion Cymru drwy orchymyn;
- ystyr “awdurdod perthnasol” yw unrhyw un o Weinidogion y Goron neu adran o’r llywodraeth, unrhyw awdurdod cyhoeddus (gan gynnwys unrhyw awdurdod lleol) neu ddeiliad unrhyw swydd gyhoeddus.

Incwm a gwariant

20 Gwariant

- (1) Am bob blwyddyn ariannol rhaid i’r Archwilydd Cyffredinol a SAC wneud y canlynol ar y cyd –
 - (a) darparu amcangyfrif o incwm a gwariant SAC, a
 - (b) gosod yr amcangyfrif gerbron y Cynulliad Cenedlaethol.
- (2) Rhaid i bob amcangyfrif ymdrin (ymhlith pethau eraill) â’r adnoddau sy’n ofynnol at ddibenion adran 21 (adnoddau i’r Archwilydd Cyffredinol).
- (3) Rhaid i bob amcangyfrif gael ei osod gerbron y Cynulliad Cenedlaethol o leiaf bum mis cyn dechrau’r flwyddyn ariannol y mae’n ymdrin â hi.
- (4) Caiff y Cynulliad Cenedlaethol wneud unrhyw newid i’r amcangyfrif y mae’n ei ystyried yn briodol (yn ddarostyngedig i is-adran (5)).
- (5) Ni chaniateir gwneud newid o dan is-adran (4) heb –
 - (a) ymgynghori â SAC a’r Archwilydd Cyffredinol, a
 - (b) rhoi sylw i unrhyw sylwadau a wneir gan y naill neu’r llall.

21 Darparu adnoddau ar gyfer swyddogaethau’r Archwilydd Cyffredinol

- (1) Rhaid i SAC ddarparu adnoddau ar gyfer arfer swyddogaethau’r Archwilydd Cyffredinol, fel sy’n ofynnol gan yr Archwilydd Cyffredinol.
- (2) Yn benodol, mae SAC yn gyfrifol am –
 - (a) cyflogi staff i gynorthwyo arfer y swyddogaethau hynny;
 - (b) sicrhau gwasanaethau gan unrhyw berson at ddibenion y swyddogaethau hynny;
 - (c) dal eiddo at ddibenion y swyddogaethau hynny;

(a) a body which is a recognised supervisory body for the purposes of Part 42 of the Companies Act 2006, or

(b) an approved European body of accountants;

“qualified auditor” means a person who is –

(a) eligible for appointment as a statutory auditor under Part 42 of the Companies Act 2006, or

(b) a member of an approved European body of accountants;

“approved European body of accountants” means a body of accountants which –

(a) is established in the United Kingdom or another EEA state, and

(b) is for the time being approved by the Welsh Ministers by order;

“relevant authority” means any Minister of the Crown or government department, any public authority (including any local authority), or the holder of any public office.

Income and expenses

20 Expenditure

- (1) For each financial year the Auditor General and the WAO must jointly –
 - (a) prepare an estimate of the income and expenses of the WAO, and
 - (b) lay the estimate before the National Assembly.
- (2) Each estimate must cover (amongst other things) the resources required for the purposes of section 21 (resources for Auditor General).
- (3) Each estimate must be laid before the National Assembly at least five months before the beginning of the financial year to which it relates.
- (4) The National Assembly may make any modifications to the estimate which it considers appropriate (subject to subsection (5)).
- (5) No modification can be made under subsection (4) unless –
 - (a) the Auditor General and the WAO have been consulted, and
 - (b) any representations that either may make have been taken into account.

21 Provision of resources for Auditor General’s functions

- (1) The WAO must provide resources for the exercise of the Auditor General’s functions as required by the Auditor General.
- (2) In particular, the WAO is responsible for –
 - (a) employing staff to assist in the exercise of those functions;
 - (b) securing services from any person for the purposes of those functions;
 - (c) holding property for the purposes of those functions;

- (d) dal dogfennau neu wybodaeth a gaffaelwyd neu a gynhyrchwyd yn ystod arfer y swyddogaethau, neu fel arall at ddibenion y swyddogaethau hynny (gweler paragraff 4(2) o Atodlen 2);
- (e) cadw cofnodion mewn perthynas â'r swyddogaethau hynny.

22 Benthlyg

Caiff SAC fenthyg symiau mewn sterling (ar ffurf gorddrafft neu fel arall) i'w cymhwyso at y diben o gyfarfod gorwariant dros dro dros symiau sydd ar gael i'w gyfarfod fel arall.

Ffioedd

23 Darpariaeth gyffredinol yn ymwneud â ffioedd

- (1) Rhaid talu ffioedd a symiau eraill y mae'r Archwilydd Cyffredinol yn eu cael, i SAC.
- (2) Caiff SAC godi ffi mewn perthynas ag archwilio cyfrifon neu ddatganiad o gyfrifon person gan yr Archwilydd Cyffredinol.
- (3) Caiff SAC godi ffi mewn perthynas â'r canlynol—
 - (a) ymchwiliad, ardystiad neu adroddiad o dan baragraff 18(3) o Atodlen 8 i Ddeddf Llywodraeth Cymru 2006 (ymchwiliadau penodol i ddarbodaeth etc person wrth ddefnyddio adnoddau);
 - (b) ymchwiliad a gynhelir ar gais person o dan adran 145 o Ddeddf Llywodraeth Cymru 1998 (ymchwiliadau i ddefnydd o adnoddau) neu astudiaeth a wneir ar gais person o dan adran 145A o'r Ddeddf honno (astudiaethau ar gyfer gwella darbodaeth etc mewn gwasanaethau);
 - (c) ymchwiliad neu astudiaeth a gynhelir neu a wneir gan yr Archwilydd Cyffredinol ar gais person o dan adran 46(4) o Ddeddf yr Amgylchedd 1995;
 - (d) unrhyw wasanaeth sy'n cael ei ddarparu neu swyddogaethau sy'n cael eu harfer o dan adran 19.
- (4) Rhaid i SAC godi ffi mewn perthynas â'r canlynol—
 - (a) darparu gwasanaethau i gorff o dan baragraff 20 o Atodlen 8 i Ddeddf Llywodraeth Cymru 2006 (ardystio hawliadau, ffurflenni etc ar gais corff);
 - (b) astudiaeth ar gais corff addysgol o dan adran 145B o Ddeddf Llywodraeth Cymru 1998.
- (5) O ran ffioedd a godir o dan yr adran hon—
 - (a) ni chaniateir iddynt gael eu codi ond yn unol â chynllun a baratoir gan SAC o dan adran 24;
 - (b) ni chaiff y ffi fod yn fwy na chost lawn arfer y swyddogaeth y mae'r ffi'n ymwneud â hi;
 - (c) maent yn daladwy i SAC gan y person y mae'r swyddogaeth a arferir yn ymwneud ag ef.

24 Cynllun ar gyfer codi ffioedd

- (1) Rhaid i SAC baratoi cynllun sy'n ymwneud â chodi ffioedd gan SAC.

- (d) holding documents or information acquired or generated in the course of, or otherwise for the purposes of, those functions (see paragraph 4(2) of Schedule 2);
- (e) keeping records in relation to those functions.

22 **Borrowing**

The WAO may borrow sums in sterling (by way of overdraft or otherwise) to be applied for the purpose of meeting a temporary excess of expenditure over sums otherwise available to meet it.

Fees

23 **General provision relating to fees**

- (1) Fees and other sums received by the Auditor General must be paid to the WAO.
- (2) The WAO may charge a fee in relation to the audit of a person's accounts or statement of accounts by the Auditor General.
- (3) The WAO may charge a fee in relation to—
 - (a) an examination, certification or report under paragraph 18(3) of Schedule 8 to the Government of Wales Act 2006 (certain examinations into the economy etc with which a person has used resources);
 - (b) an examination under section 145 of the Government of Wales Act 1998 (examinations into the use of resources) or a study under section 145A of that Act (studies for improving economy etc in services), where undertaken at a person's request;
 - (c) an examination or study undertaken by the Auditor General at a person's request under section 46(4) of the Environment Act 1995;
 - (d) any services provided or functions exercised under section 19.
- (4) The WAO must charge a fee in relation to—
 - (a) the provision of services to a body under paragraph 20 of Schedule 8 to the Government of Wales Act 2006 (certification of claims, returns etc at the request of a body);
 - (b) a study at the request of an educational body under section 145B of the Government of Wales Act 1998.
- (5) Fees under this section—
 - (a) may only be charged in accordance with a scheme prepared by the WAO under section 24;
 - (b) may not exceed the full cost of exercising the function to which the fee relates;
 - (c) are payable to the WAO by the person to whom the function being exercised relates.

24 **Scheme for charging fees**

- (1) The WAO must prepare a scheme relating to the charging of fees by the WAO.

- (2) Rhaid i'r cynllun gynnwys y canlynol—
 - (a) rhestr o'r deddfiadau y caiff SAC godi ffi odanynt;
 - (b) pan fo'r deddfiadau hynny yn gwneud darpariaeth i SAC ragnodi graddfa neu raddfeydd ffioedd, y raddfa honno neu'r graddfeydd hynny;
 - (c) pan fo'r deddfiadau hynny yn gwneud darpariaeth i SAC ragnodi swm i'w godi, y swm hwnnw;
 - (d) pan nad oes darpariaeth wedi ei gwneud ar gyfer rhagnodi graddfa neu raddfeydd ffioedd, na rhagnodi swm, y modd y bydd SAC yn cyfrifo'r ffi a godir.
- (3) Caiff y cynllun wneud y canlynol ymysg pethau eraill—
 - (a) cynnwys darpariaeth wahanol ar gyfer achosion gwahanol neu ddsbarthau ar achosion gwahanol, a
 - (b) darparu ar gyfer yr adegau a'r modd y bydd taliadau yn cael eu gwneud.
- (4) O ran y cynllun—
 - (a) rhaid i SAC ei adolygu o leiaf unwaith mewn blwyddyn galendr,
 - (b) caiff SAC ei ddiwygio neu ei ail-wneud ar unrhyw adeg, ac
 - (c) rhaid i SAC ei osod (a gosod unrhyw ddiwygiad iddo) gerbron y Cynulliad Cenedlaethol.
- (5) Pan fo Gweinidogion Cymru yn rhagnodi graddfa neu raddfeydd ffioedd o dan—
 - (a) adran 64F o Ddeddf Archwilio Cyhoeddus (Cymru) 2004 (ffioedd am baru data), neu
 - (b) adran 27A o Fesur Llywodraeth Leol (Cymru) 2009 (pŵer Gweinidogion Cymru i ragnodi graddfa ffioedd),

i gael effaith yn lle graddfa neu raddfeydd ffioedd a ragnodwyd gan SAC, rhaid i SAC ddiwygio'r cynllun i gynnwys y raddfa neu'r graddfeydd ffioedd a ragnodwyd gan Weinidogion Cymru yn lle'r rhai a ragnodwyd gan SAC.
- (6) Nid oes rhaid cael cymeradwyaeth y Cynulliad Cenedlaethol os mai diwygiad a wneir yn unol ag is-adran (5) yw'r unig ddiwygiad i gynllun.
- (7) Bydd y cynllun yn cael effaith pan fydd wedi cael ei gymeradwyo gan y Cynulliad Cenedlaethol neu, yn achos diwygiad a wneir yn unol ag is-adran (5), unwaith y bydd wedi cael ei osod gerbron y Cynulliad.
- (8) Rhaid i SAC gyhoeddi'r cynllun (ac unrhyw ddiwygiad iddo) cyn gynted ag y bo'n rhesymol ymarferol wedi iddo gael effaith.

Cynllun blynyddol

25 Cynllun blynyddol

- (1) Cyn dechrau pob blwyddyn ariannol rhaid i'r Archwilydd Cyffredinol a SAC baratoi cynllun blynyddol ar y cyd ar gyfer y flwyddyn honno.
- (2) Rhaid i'r cynllun blynyddol nodi'r canlynol—
 - (a) rhaglen waith yr Archwilydd Cyffredinol;
 - (b) rhaglen waith SAC;

- (2) The scheme must include the following—
 - (a) a list of the enactments under which the WAO may charge a fee;
 - (b) where those enactments make provision for the WAO to prescribe a scale or scales of fees, that scale or those scales;
 - (c) where those enactments make provision for the WAO to prescribe an amount to be charged, that amount;
 - (d) where no provision is made for a scale or scales of fees or for an amount to be prescribed, the means by which the WAO is to calculate the fee.
- (3) The scheme may, amongst other things—
 - (a) include different provision for different cases or classes of case, and
 - (b) provide for times at which and the manner in which payments are to be made.
- (4) The WAO—
 - (a) must review the scheme at least once in every calendar year,
 - (b) may revise or remake the scheme at any time, and
 - (c) must lay the scheme (and any revision to it) before the National Assembly.
- (5) Where the Welsh Ministers prescribe a scale or scales of fees under—
 - (a) section 64F of the Public Audit (Wales) Act 2004 (fees for data matching), or
 - (b) section 27A of the Local Government (Wales) Measure 2009 (Welsh Ministers' power to prescribe a scale of fees),to have effect instead of a scale or scales prescribed by the WAO, the WAO must revise the scheme to include the scale or scales prescribed by the Welsh Ministers instead of those prescribed by the WAO.
- (6) If a revision made in accordance with subsection (5) is the only revision to a scheme, it does not require the approval of the National Assembly.
- (7) The scheme takes effect when approved by the National Assembly or, in the case of a revision made in accordance with subsection (5), once it has been laid before the Assembly.
- (8) The WAO must publish the scheme (and any revision to it) as soon as reasonably practicable after it takes effect.

Annual plan

25 Annual plan

- (1) Before the beginning of each financial year, the Auditor General and the WAO must jointly prepare an annual plan for that year.
- (2) The annual plan must set out the following—
 - (a) the Auditor General's work programme;
 - (b) the WAO's work programme;

- (c) yr adnoddau sydd ar gael, ac a all ddod ar gael, i SAC;
 - (d) sut y mae'r adnoddau i gael eu defnyddio er mwyn ymgymryd â rhaglen yr Archwilydd Cyffredinol;
 - (e) sut y mae'r adnoddau i gael eu defnyddio er mwyn ymgymryd â rhaglen SAC;
 - (f) yr uchafswm, allan o'r o adnoddau sydd ar gael, ac a all ddod ar gael, y rhagwelir y bydd SAC yn dyrannu i'r Archwilydd Cyffredinol at y diben o ymgymryd â rhaglen yr Archwilydd Cyffredinol.
- (3) Yn y Bennod hon –
- ystyr “rhaglen waith yr Archwilydd Cyffredinol” yw blaenoriaethau'r Archwilydd Cyffredinol ar gyfer blwyddyn ariannol wrth arfer ei swyddogaethau;
- ystyr “rhaglen waith SAC” yw blaenoriaethau SAC ar gyfer blwyddyn ariannol wrth arfer ei swyddogaethau o dan y Ddeddf hon.

26 Cynllun blynyddol: y Cynulliad Cenedlaethol

Rhaid i'r Archwilydd Cyffredinol a'r person sy'n gadeirydd SAC osod y cynllun blynyddol gerbron y Cynulliad Cenedlaethol.

27 Cynllun blynyddol: effaith

Nid yw'r Archwilydd Cyffredinol a SAC i gael eu rhwymo gan y cynllun blynyddol, ond rhaid iddynt roi sylw iddo wrth arfer eu swyddogaethau, gan gynnwys wrth arfer swyddogaethau mewn perthynas â darparu adnoddau i'r Archwilydd Cyffredinol gan SAC o dan adran 21 (ond nid yn gyfyngedig i hynny).

RHAN 3

AMRYWIOL A CHYFFREDINOL

28 Swyddogaethau'r Cynulliad Cenedlaethol

- (1) Caiff y Cynulliad Cenedlaethol, drwy reolau sefydlog, wneud darpariaeth ynghylch arfer y swyddogaethau a roddir iddo gan neu o dan y Ddeddf hon.
- (2) Mae'r ddarpariaeth y caniateir ei gwneud yn cynnwys dirprwyo swyddogaethau i'r Llywydd, y Dirprwy Lywydd, i bwyllgor neu is-bwyllgor y Cynulliad Cenedlaethol neu i gadeirydd pwyllgor neu is-bwyllgor o'r fath (ond nid yw'n gyfyngedig i hynny).
- (3) Nid yw'r adran hon yn gymwys i swyddogaethau'r Cynulliad Cenedlaethol o dan adran 30 (gorchmynion).

29 Indemnïo

- (1) Mae unrhyw swm sy'n daladwy gan berson sydd wedi ei indemnïo o ganlyniad i unrhyw atebolrwydd am dor-dyletswydd i'w godi ar a'i dalu o Gronfa Gyfunol Cymru.
- (2) Rhaid i'r atebolrwydd beidio â bod i berson arall sydd wedi ei indemnïo.
- (3) Mae'r canlynol yn bersonau wedi eu hindemnïo –

- (c) the resources available, and which may become available, to the WAO;
 - (d) how those resources are to be used in order to undertake the Auditor General's programme;
 - (e) how those resources are to be used in order to undertake the WAO's programme;
 - (f) the maximum amount of the resources available, and which may become available, that it is anticipated will be allocated by the WAO to the Auditor General for the purpose of undertaking the Auditor General's programme.
- (3) In this Chapter –
- “Auditor General's work programme” means the Auditor General's priorities for the year in exercising his or her functions;
 - “WAO's work programme” means the WAO's priorities for the year in exercising its functions under this Act.

26 **Annual plan: National Assembly**

The Auditor General and the chair of the WAO must lay the annual plan before the National Assembly.

27 **Annual plan: effect**

The Auditor General and the WAO are not to be bound by the annual plan, but they must have regard to it in the exercise of their functions, including (but not limited to) when exercising functions relating to the provision of resources by the WAO to the Auditor General under section 21.

PART 3

MISCELLANEOUS AND GENERAL

28 **Functions of the National Assembly**

- (1) The National Assembly may by standing orders make provision regarding the exercise of the functions conferred upon it by or under this Act.
- (2) Such provision includes, but is not limited to, delegating functions to the Presiding Officer, the Deputy Presiding Officer, a committee or sub-committee of the National Assembly or the chair of such a committee or sub-committee.
- (3) This section does not apply to the National Assembly's functions under section 30 (orders).

29 **Indemnification**

- (1) There is to be charged on and paid out of the Welsh Consolidated Fund any amount payable by an indemnified person in consequence of any liability for a breach of duty.
- (2) The liability must not be to another indemnified person.
- (3) The following are indemnified persons –

- (a) Archwilydd Cyffredinol, neu gyn-Archwilydd, a benodwyd o dan y Ddeddf hon;
 - (b) SAC;
 - (c) cyn-aelod neu aelod presennol o SAC;
 - (d) cyn-gyflogai neu gyflogai presennol i SAC;
 - (e) person sy'n darparu, neu sydd wedi darparu, gwasanaethau i'r Archwilydd Cyffredinol neu i SAC o dan drefniadau a wnaed gan SAC.
- (4) Ystyr tor-dyletswydd at ddibenion is-adran (1) yw tor-dyletswydd (p'un ai o dan gontract neu gytundeb neu fel arall, a ph'un ai oherwydd gweithred neu anweithred) yr aed iddi gan berson sydd wedi ei indemnio wrth arfer swyddogaethau sydd i'w harfer gan y person hwnnw yn unol â darpariaeth o ddeddfiad.

30 Gorchymynion

- (1) Mae pŵer Gweinidogion Cymru i wneud gorchymyn o dan y Ddeddf hon yn arferadwy drwy offeryn statudol.
- (2) Ni chaniateir gwneud offeryn statudol sy'n cynnwys gorchymyn o dan adran 33 (darpariaethau trosiannol, atodol etc) sy'n cynnwys darpariaeth sy'n diwygio, yn diddymu neu'n addasu fel arall ddeddfiad (ac eithrio deddfiad sydd wedi ei gynnwys mewn is-ddeddfwriaeth) neu offeryn uchelfreiniol onid oes drafft o'r offeryn wedi ei osod gerbron Cynulliad Cenedlaethol Cymru ac wedi ei gymeradwyo drwy benderfyniad ganddo.
- (3) Mae unrhyw offeryn statudol arall sy'n cynnwys gorchymyn o dan y Ddeddf hon, ac eithrio offeryn sy'n cynnwys gorchymyn o dan adran 35 (cychwyn) yn unig, yn ddarostyngedig i'w diddymu yn unol â phenderfyniad gan y Cynulliad Cenedlaethol.
- (4) Mae unrhyw bŵer gan Weinidogion Cymru i wneud gorchymyn o dan y Ddeddf hon (ar wahân i orchymyn o dan adran 35 (cychwyn)) yn cynnwys pŵer –
- (a) i wneud darpariaeth wahanol at achosion gwahanol neu ddsbarthau ar achosion gwahanol, neu at ddibenion gwahanol;
 - (b) i wneud darpariaeth yn gyffredinol neu yn ddarostyngedig i esemptiadau neu eithriadau penodol neu mewn perthynas ag achosion penodol neu ddsbarthau ar achosion penodol;
 - (c) i wneud unrhyw ddarpariaeth atodol, darpariaeth drosiannol, darpariaeth ddarfodol, darpariaeth ganlyniadol, darpariaeth arbed, darpariaeth gysylltiedig a darpariaeth arall sy'n angenrheidiol neu yn briodol ym marn Gweinidogion Cymru.

31 Cyfarwyddiadau

- (1) O ran unrhyw gyfarwyddyd a roddir o dan y Ddeddf hon –
- (a) rhaid ei roi yn ysgrifenedig;
 - (b) caniateir ei amrywio neu ei ddirymu gan gyfarwyddyd diweddarach;
 - (c) caiff wneud darpariaeth yn gyffredinol neu mewn perthynas ag achosion penodol neu ddsbarthau ar achosion penodol;

- (a) a former or current Auditor General appointed under this Act;
 - (b) the WAO;
 - (c) a former or current member of the WAO;
 - (d) a former or current employee of the WAO;
 - (e) a person who is providing, or has provided, services to the Auditor General or to the WAO under arrangements made by the WAO.
- (4) A breach of duty for the purposes of subsection (1) means a breach of duty (whether under a contract or agreement or otherwise, and whether by reason of an act or omission) incurred by an indemnified person in exercising functions that fall to be exercised by that person in accordance with the provision of an enactment.

30 Orders

- (1) A power of the Welsh Ministers to make an order under this Act is exercisable by statutory instrument.
- (2) A statutory instrument containing an order under section 33 (transitional, supplementary etc provision) that contains a provision amending, repealing or otherwise modifying an enactment (other than an enactment contained in subordinate legislation) or prerogative instrument may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the National Assembly.
- (3) Any other statutory instrument containing an order under this Act, apart from an instrument containing only an order under section 35 (commencement), is subject to annulment in pursuance of a resolution of the National Assembly.
- (4) Any power of the Welsh Ministers to make an order under this Act (apart from an order under section 35 (commencement)) includes power –
- (a) to make different provision for different cases or classes of case, or for different purposes;
 - (b) to make provision generally or subject to specific exemptions or exceptions, or in relation to specific cases or classes of case;
 - (c) to make such supplementary, transitional, transitory, consequential, saving, incidental and other provision as the Welsh Ministers think necessary or appropriate.

31 Directions

- (1) Any direction given under this Act –
- (a) must be given in writing;
 - (b) may be varied or revoked by a later direction;
 - (c) may make provision generally or in relation to specific cases or classes of case;

- (d) caiff wneud darpariaeth wahanol at achosion gwahanol neu ddosbarthau ar achosion gwahanol, neu at ddibenion gwahanol.
- (2) Nid yw is-adran (1) yn cyfyngu ar bwerau o dan y Ddeddf hon i roi cyfarwyddiadau.

32 Dehongli

Yn y Ddeddf hon—

ystyr “Archwilydd Cyffredinol” (“*Auditor General*”) yw Archwilydd Cyffredinol Cymru (gweler Pennod 1 o Ran 1);

ystyr “blwyddyn ariannol” (“*financial year*”) yw’r 12 mis sy’n dod i ben ar 31 Mawrth;

mae i “corff llywodraeth leol” (“*local government body*”) yr ystyr a roddir yn adran 12 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004;

ystyr “Comisiwn y Cynulliad Cenedlaethol” (“*National Assembly Commission*”) yw Comisiwn Cynulliad Cenedlaethol Cymru;

ystyr “Cynulliad Cenedlaethol” (“*National Assembly*”) yw Cynulliad Cenedlaethol Cymru;

ystyr “deddfiad” (“*enactment*”) yw unrhyw ddeddfiad, pryd bynnag y’i pasiwyd neu y’i gwnaed, yn cynnwys—

- (a) deddfiad a gynhwysir yn y Ddeddf hon, yn unrhyw Ddeddf arall gan y Cynulliad Cenedlaethol, neu yn unrhyw Fesur Cynulliad, a
- (b) is-ddeddfwriaeth (yn ystyr Deddf Dehongli 1978) p’un a yw wedi ei wneud o dan Ddeddf Cynulliad, neu Fesur Cynulliad neu fel arall;

ystyr “Llywodraeth Cymru” (“*Welsh Government*”) yw Llywodraeth Cynulliad Cymru;

ystyr “SAC” (“*WAO*”) yw Swyddfa Archwilio Cymru (gweler Pennod 1 o Ran 2).

33 Darpariaethau trosiannol, atodol ac arbed etc

- (1) Mae Atodlen 3 (darpariaethau trosiannol etc) yn cael effaith.
- (2) Caiff Gweinidogion Cymru, drwy orchymyn, wneud unrhyw ddarpariaeth atodol, darpariaeth drosiannol, darpariaeth ddarfodol, darpariaeth ganlyniadol, darpariaeth arbed, darpariaeth gysylltiedig a darpariaeth arall sy’n briodol yn eu barn hwy mewn cysylltiad â’r Ddeddf hon neu i roi effaith lawn i’r Ddeddf hon.
- (3) Mae’r ddarpariaeth y caniateir ei gwneud o dan is-adran (2) yn cynnwys, ymysg pethau eraill, diwygiadau i, neu ddiddymiadau a dirymiadau o, unrhyw ddeddfiad neu offeryn uchelfreiniol.
- (4) Nid oes dim yn Atodlen 3 yn cyfyngu ar y pŵer a roddir gan is-adran (2); a chaiff gorchymyn o’r fath, ymysg pethau eraill, wneud addasiadau i’r Atodlen honno.

34 Mân ddiwygiadau a diwygiadau canlyniadol

Mae Atodlen 4 (mân ddiwygiadau a diwygiadau canlyniadol) yn cael effaith.

- (d) may make different provision for different cases or classes of case, or for different purposes.
- (2) Subsection (1) does not limit the powers under this Act to give directions.

32 Interpretation

In this Act –

“Auditor General” (*“Archwilydd Cyffredinol”*) means the Auditor General for Wales (see Chapter 1 of Part 1);

“enactment” (*“deddfiad”*) means any enactment whenever passed or made, including –

- (a) an enactment contained in this Act, any other Act of the Assembly or an Assembly Measure, and
- (b) subordinate legislation (within the meaning given in the Interpretation Act 1978), whether made under an Act of the Assembly, an Assembly Measure or otherwise;

“financial year” (*“blwyddyn ariannol”*) means the 12 months ending with 31 March;

“local government body” (*“corff llywodraeth leol”*) has the meaning given in section 12 of the Public Audit (Wales) Act 2004;

“National Assembly” (*“Cynulliad Cenedlaethol”*) means the National Assembly for Wales;

“National Assembly Commission” (*“Comisiwn y Cynulliad Cenedlaethol”*) means the National Assembly for Wales Commission;

“WAO” (*“SAC”*) means the Wales Audit Office (see Chapter 1 of Part 2);

“Welsh Government” (*“Llywodraeth Cymru”*) means the Welsh Assembly Government.

33 Transitional, supplementary and saving provisions etc

- (1) Schedule 3 (transitional etc provisions) has effect.
- (2) The Welsh Ministers may by order make such supplementary, transitional, transitory, consequential, saving, incidental and other provision as they think appropriate in connection with, or to give full effect to, this Act.
- (3) The provision that may be made under subsection (2) includes, amongst other things, amendments, repeals and revocations of any enactment or prerogative instrument.
- (4) Nothing in Schedule 3 limits the power conferred by subsection (2); and such an order may, amongst other things, make modifications of that Schedule.

34 Minor and consequential amendments

Schedule 4 (minor and consequential amendments) has effect.

35 Cychwyn

- (1) Daw'r darpariaethau canlynol i rym ar y diwrnod y bydd y Ddeddf hon yn cael Cydsyniad Brenhinol –
 - (a) adran 30;
 - (b) yr adran hon;
 - (c) adran 36.
- (2) Yn ddarostyngedig i is-adran (1), daw'r Ddeddf hon i rym yn unol â darpariaeth a wneir gan Weinidogion Cymru drwy orchymyn.
- (3) Caiff gorchymyn o dan is-adran (2) –
 - (a) gwneud darpariaeth ar gyfer pennu diwrnodau gwahanol at ddibenion gwahanol;
 - (b) cynnwys darpariaeth atodol, darpariaeth drosiannol, darpariaeth ddarfodol darpariaeth ganlyniadol, darpariaeth arbed, darpariaeth gysylltiedig a darpariaeth arall sy'n ymwneud â chychwyn.

36 Enw byr

Enw byr y Ddeddf hon yw Deddf Archwilio Cyhoeddus (Cymru) 2013.

35 Commencement

- (1) The following provisions come into force on the day on which this Act receives Royal Assent –
 - (a) section 30;
 - (b) this section;
 - (c) section 36.
- (2) Subject to subsection (1), this Act comes into force in accordance with provision made by the Welsh Ministers by order.
- (3) An order under subsection (2) may –
 - (a) make provision for different days to be appointed for different purposes;
 - (b) include supplementary, transitional, transitory, consequential, saving, incidental and other provision in relation to commencement.

36 Short title

The short title of this Act is the Public Audit (Wales) Act 2013.

ATODLEN 1

(cyflwynwyd gan adran 13(2))

YMGORFFORI SWYDDFA ARCHWILIO CYMRU

RHAN 1

AELODAETH A STATWS

Aelodaeth

- 1 (1) Mae SAC i gael 9 aelod.
- (2) Dyma hwy –
 - (a) 5 person nad ydynt yn gyflogeion i SAC (“aelodau anweithredol”) (gweler Rhan 2 o’r Atodlen hon),
 - (b) yr Archwilydd Cyffredinol (gweler Rhan 3 o’r Atodlen hon), ac
 - (c) 3 chyflogai i SAC (“yr aelodau sy’n gyflogeion”) (gweler Rhannau 4 a 5 o’r Atodlen hon).

Penodi aelodau anweithredol ac aelodau sy’n gyflogeion

- 2 (1) Mae aelodau SAC (ar wahân i’r Archwilydd Cyffredinol) i’w penodi yn unol â darpariaethau’r Atodlen hon.
- (2) Rhaid gwneud pob penodiad ar sail teilyngdod.
- (3) Ni all person gael ei benodi yn aelod o SAC os yw’r person wedi ei anghymhwyso rhag cael ei benodi ar unrhyw un o’r seiliau a bennir yn Rhan 6 o’r Atodlen hon.
- (4) Mae person yn peidio â bod yn aelod o SAC os yw’r person yn cael ei anghymhwyso ar unrhyw un o’r seiliau hynny.

Statws

- 3 (1) Nid yw SAC nac unrhyw un o’i haelodau i’w hystyried neu ei ystyried –
 - (a) yn was neu’n asiant i’r Goron, na
 - (b) yn mwynhau unrhyw statws, imiwnedd na braint sydd gan y Goron.
- (2) Ond ystyrir bod aelodau SAC yn weision y Goron at ddibenion Deddf Cyfrinachau Swyddogol 1989.
- (3) Nid yw eiddo SAC i’w ystyried yn eiddo i’r Goron neu’n eiddo sy’n cael ei ddal ar ran y Goron.
- (4) Nid yw’r paragraff hwn yn gymwys i’r Archwilydd Cyffredinol (ac ar gyfer darpariaethau ynglŷn â statws yr Archwilydd Cyffredinol, gweler adran 6).

SCHEDULE 1
(introduced by section 13(2))

INCORPORATION OF WALES AUDIT OFFICE

PART 1

MEMBERSHIP AND STATUS

Membership

- 1 (1) The WAO is to have 9 members.
- (2) They are to be –
 - (a) 5 persons who are not employees of the WAO (“non-executive members”) (see Part 2 of this Schedule),
 - (b) the Auditor General (see Part 3 of this Schedule), and
 - (c) 3 employees of the WAO (“the employee members”) (see Parts 4 and 5 of this Schedule).

Appointment of non-executive and employee members

- 2 (1) The members of the WAO (other than the Auditor General) are to be appointed in accordance with the provisions of this Schedule.
- (2) All appointments must be on merit.
- (3) A person cannot be appointed as a member of the WAO if the person is disqualified from being appointed on any of the grounds specified in Part 6 of this Schedule.
- (4) A person ceases to be a member of the WAO if the person is disqualified on any of those grounds.

Status

- 3 (1) Neither the WAO nor any of its members is to be regarded –
 - (a) as the servant or agent of the Crown, or
 - (b) as enjoying any status, immunity or privilege of the Crown.
- (2) But members of the WAO are to be taken to be Crown servants for the purposes of the Official Secrets Act 1989.
- (3) The WAO’s property is not to be regarded as property of, or held on behalf of, the Crown.
- (4) This paragraph does not apply to the Auditor General (and for provisions about the status of the Auditor General, see section 6).

RHAN 2

AELODAU ANWEITHREDOL

Penodi aelodau anweithredol

- 4 (1) Mae aelodau anweithredol i'w penodi gan y Cynulliad Cenedlaethol.
- (2) Rhaid i benodiadau a wneir o dan is-baragraff (1) gael eu gwneud ar gasgliadau cystadleuaeth deg ac agored.

Penodi cadeirydd ar SAC

- 5 (1) Mae cadeirydd ar SAC i'w benodi gan y Cynulliad Cenedlaethol o blith yr aelodau anweithredol.
- (2) Ond cyn penodi'r cadeirydd rhaid ymgynghori â'r Prif Weinidog.
- (3) Caiff y Cynulliad Cenedlaethol estyn penodiad o dan y paragraff hwn yn unol â'r weithdrefn sy'n ofynnol ar gyfer y penodiad gwreiddiol.
- (4) Mae estyniad i'r penodiad yn cyfrif fel penodiad ar wahân at ddibenion paragraffau 6 i 8.

Cyfnod penodi ac ailbenodi

- 6 (1) Rhaid i benodiad o dan y Rhan hon o'r Atodlen hon fod am gyfnod o hyd at 4 blynedd a dim mwy na hynny.
- (2) Ni chaniateir penodi person o dan y Rhan hon o'r Atodlen hon fwy na dwywaith.

Trefniadau talu cydnabyddiaeth

- 7 (1) Caiff y Cynulliad Cenedlaethol wneud trefniadau ar gyfer talu cydnabyddiaeth mewn perthynas â'r person sy'n gadeirydd SAC (yn ddarostyngedig i is-baragraff (2) a pharagraff 9).
- (2) Ond cyn gwneud y trefniadau hynny rhaid ymgynghori â'r Prif Weinidog.
- (3) Bydd symiau sy'n daladwy o dan is-baragraff (1) yn cael eu codi ar Gronfa Gyfunol Cymru a'u talu ohoni.
- (4) Caiff y Cynulliad Cenedlaethol wneud trefniadau ar gyfer talu cydnabyddiaeth mewn perthynas ag unrhyw aelod anweithredol arall.
- (5) Bydd symiau sy'n daladwy o dan is-baragraff (4) yn cael eu talu gan SAC.
- (6) Caniateir i drefniadau talu cydnabyddiaeth o dan y paragraff hwn—
- (a) darparu ar gyfer cyflog, lwfansau, arian rhodd, a buddion eraill i dalu treuliau yr aed iddynt yn briodol ac o anghenraid, ond nid ar gyfer pensiwn, a
- (b) cynnwys fformiwla neu fecanwaith arall ar gyfer addasu un neu fwy o'r elfennau hynny o dro i dro.
- (7) Ond ni chaiff unrhyw elfen fod yn seiliedig ar berfformiad.

PART 2

NON-EXECUTIVE MEMBERS

Appointment of non-executive members

- 4 (1) Non-executive members are to be appointed by the National Assembly.
- (2) Appointments made under sub-paragraph (1) must be based on the conclusions of a fair and open competition.

Appointment of chair of the WAO

- 5 (1) The chair of the WAO is to be appointed by the National Assembly from amongst the non-executive members.
- (2) But no appointment can be made until the First Minister has been consulted.
- (3) The National Assembly may extend an appointment under this paragraph in accordance with the procedure required for the original appointment.
- (4) An extension of an appointment counts as a separate appointment for the purposes of paragraphs 6 to 8.

Period of appointment and re-appointment

- 6 (1) An appointment under this Part of this Schedule is to be for a period of no more than 4 years.
- (2) A person may not be appointed under this Part of this Schedule more than twice.

Remuneration arrangements

- 7 (1) The National Assembly may make remuneration arrangements in relation to the person who chairs the WAO (subject to sub-paragraph (2) and paragraph 9).
- (2) But no arrangements can be made until the First Minister has been consulted.
- (3) Amounts payable by virtue of sub-paragraph (1) are to be charged on, and paid out of, the Welsh Consolidated Fund.
- (4) The National Assembly may make remuneration arrangements in relation to any other non-executive member.
- (5) Amounts payable under sub-paragraph (4) are to be paid by the WAO.
- (6) Remuneration arrangements under this paragraph—
- (a) may provide for a salary, allowances, gratuities, and other benefits to cover expenses properly and necessarily incurred, but not for a pension, and
- (b) may include a formula or other mechanism for adjusting one or more of those elements from time to time.
- (7) But no element is to be performance-based.

Telerau penodi eraill

- 8 (1) Caiff y Cynulliad Cenedlaethol bennu telerau penodi eraill ar gyfer penodiad o dan y Rhan hon o'r Atodlen hon (yn ddarostyngedig i baragraff 9).
- (2) Caiff y telerau hynny gynnwys cyfyngiadau ar y canlynol—
- (a) y swyddi (gan gynnwys swyddi y caniateir penodi personau iddynt, eu hargymell ar eu cyfer neu eu henwebu ar eu cyfer gan neu ar ran y Goron, y Cynulliad Cenedlaethol neu Gomisiwn y Cynulliad Cenedlaethol)—
- (i) y caiff aelod anweithredol eu dal tra bo'r person hwnnw yn aelod, neu wedi iddo beidio â bod yn aelod;
- (ii) y caiff cadeirydd SAC eu dal tra bo'r person hwnnw'n gadeirydd, neu wedi iddo beidio â bod yn gadeirydd, a
- (b) y cytundebau a'r trefniadau eraill (gan gynnwys cytundebau a threfniadau gyda'r Goron, y Cynulliad Cenedlaethol neu Gomisiwn y Cynulliad Cenedlaethol, neu gyrff neu bersonau eraill sy'n gweithredu ar ran y Goron, y Cynulliad Cenedlaethol neu Gomisiwn y Cynulliad)—
- (i) y caiff aelod anweithredol fod yn barti iddynt tra bo'r person hwnnw yn aelod, neu wedi iddo beidio â bod yn aelod;
- (ii) y caiff cadeirydd SAC fod yn barti iddynt tra bo'r person hwnnw'n gadeirydd, neu wedi iddo beidio â bod yn gadeirydd.
- (3) Ond dim ond tra bod person yn aelod anweithredol, ac am uchafswm o 2 flynedd yn dechrau ar y diwrnod y mae person yn peidio â bod yn aelod anweithredol, y caniateir gorfodi'r cyfyngiadau hyn.

Ymgynghori

- 9 (1) Cyn gwneud unrhyw drefniadau o dan baragraff 7 neu benderfyniad o dan baragraff 8, rhaid ymgynghori â pherson priodol sydd â goruchwyliaeth dros benodiadau cyhoeddus.
- (2) Mae'r ymgynghoriad sy'n ofynnol o dan is-baragraff (1) yn ychwanegol at yr ymgynghoriad sy'n ofynnol o dan baragraff 7(2).

Dod â phenodiadau i ben

- 10 (1) Caiff y person sy'n gadeirydd ar SAC ymddiswyddo o'i swydd fel cadeirydd drwy roi hysbysiad ysgrifenedig i'r Cynulliad Cenedlaethol.
- (2) Caiff aelod anweithredol ymddiswyddo drwy roi hysbysiad ysgrifenedig i'r Cynulliad Cenedlaethol.
- (3) Daw penodiad y person sy'n ymddiswyddo i ben, yn unol ag is-baragraffau (1) neu (2), pan fo'r ymddiswyddiad yn cael ei dderbyn.
- 11 (1) Caiff y Cynulliad Cenedlaethol ddod â phenodiad aelod anweithredol i ben drwy roi hysbysiad ysgrifenedig i'r aelod os—
- (a) bu'r aelod yn absennol o gyfarfodydd SAC heb ganiatâd SAC am gyfanswm o 3 mis neu fwy (dros gyfnod neu gyfnodau) mewn unrhyw gyfnod o 12 mis,

Other terms of appointment

- 8 (1) The National Assembly may determine other terms for an appointment under this Part of this Schedule (subject to paragraph 9).
- (2) Those terms may include restrictions on—
- (a) the offices or positions (including offices and positions to which persons may be appointed, or recommended or nominated for appointment, by or on behalf of the Crown, the National Assembly, or the National Assembly Commission)—
 - (i) that the non-executive member may hold while, or after ceasing to be, a member;
 - (ii) that the chair of the WAO may hold while, or after ceasing to be, chair, and
 - (b) the agreements or other arrangements (including agreements and arrangements with the Crown, the National Assembly or the National Assembly Commission or bodies or other persons acting on behalf of the Crown, the National Assembly or the National Assembly Commission)—
 - (i) to which the non-executive member may be a party while, or after ceasing to be, a member;
 - (ii) to which the chair of the WAO may be a party while, or after ceasing to be, chair.
- (3) But restrictions may only be imposed while a person is a non-executive member and for a maximum of 2 years afterwards, starting with the day on which the person ceases to be a non-executive member.

Consultation

- 9 (1) No arrangements under paragraph 7 or determination under paragraph 8 may be made unless there has been consultation with an appropriate person with oversight of public appointments.
- (2) Consultation required under sub-paragraph (1) is in addition to the consultation required under paragraph 7(2).

Termination of appointments

- 10 (1) The person who chairs the WAO may resign from the position of chair by giving written notice to the National Assembly.
- (2) A non-executive member may resign by giving written notice to the National Assembly.
- (3) The term of appointment of a person who resigns in accordance with sub-paragraphs (1) or (2) ends when the resignation is accepted.
- 11 (1) The National Assembly may terminate the appointment of a non-executive member by giving the member written notice if—
- (a) the member has been absent from meetings of the WAO without the WAO's permission for a period or periods totalling 3 months or more in any 12 month period,

- (b) yw'r aelod wedi mynd yn fethdalwr neu wedi gwneud trefniant â chredydwr,
 - (c) yw ystâd yr aelod wedi ei secwestru yn yr Alban neu fod yr aelod wedi ymrwymo i gynllun trefniant dyled o dan Ran 1 o Ddeddf Trefnu ac Atafaelu Dyled (Yr Alban) 2002 fel dyledwr, neu wedi gwneud, o dan gyfraith yr Alban, gompôwnd neu drefniant gyda chredydwr yr aelod neu wedi rhoi gweithred ymddiried iddynt,
 - (d) yw'r aelod yn anaddas i barhau oherwydd camymddygiad,
 - (e) yw'r aelod wedi methu â chydymffurfio â thelerau'r penodiad, neu
 - (f) yw'r aelod yn methu â chyflawni ei swyddogaethau fel arall, yn anaddas i'w cyflawni fel arall, neu'n anfodlon eu cyflawni fel arall.
- (2) Os yw'r aelod anweithredol y daw a'i benodiad i ben o dan is-baragraff (1) yn gadeirydd ar SAC, mae penodiad y person hwnnw fel cadeirydd hefyd yn dod i ben.
- 12 (1) Caiff y Cynulliad Cenedlaethol ddod â phenodiad aelod anweithredol fel cadeirydd SAC i ben.
- (2) Ond cyn dod â phenodiad i ben rhaid ymgynghori â'r Prif Weinidog.
- (3) Caiff y Cynulliad Cenedlaethol ddod â'r penodiad i ben os yw'r person sy'n gadeirydd ar SAC—
- (a) wedi methu â chydymffurfio â thelerau'r penodiad, neu
 - (b) fel arall yn anfodlon cyflawni swyddogaethau bod yn gadeirydd SAC.

RHAN 3

YR ARCHWILYDD CYFFREDINOL

Talu cydnabyddiaeth ychwanegol i'r Archwilydd Cyffredinol

- 13 (1) Caiff SAC wneud darpariaeth i daliadau ychwanegol gael eu gwneud i'r Archwilydd Cyffredinol drwy lwfansau a buddion eraill i dalu treuliau yr aed iddynt yn briodol ac o anghenraid gan yr Archwilydd Cyffredinol yn rhinwedd ei swydd fel aelod o SAC a phrif weithredwr arni.
- (2) Caniateir i daliadau gael eu gwneud o dan is-baragraff (1) yn ychwanegol at y tâl cydnabyddiaeth sy'n daladwy i'r Archwilydd Cyffredinol o dan adran 7.
- (3) Mae symiau sy'n daladwy o dan is-baragraff (1) i'w talu gan SAC.

RHAN 4

AELODAU SY'N GYFLOGEION

Penodi

- 14 Mae'r aelodau sy'n gyflogeion i gynnwys—
- (a) person a benodir yn unol â pharagraff 15 ("yr aelod a benodir"), a
 - (b) dau berson a benodir yn unol â pharagraff 16 ("yr aelodau etholedig").

- (b) the member has become bankrupt or has made an arrangement with creditors,
 - (c) the member's estate has been sequestrated in Scotland or the member has entered into a debt arrangement programme under Part 1 of the Debt Arrangement and Attachment (Scotland) Act 2002 as the debtor or has, under Scots law, made a composition or arrangement with, or granted a trust deed for, the member's creditors,
 - (d) the member is unfit to continue the appointment because of misconduct,
 - (e) the member has failed to comply with the terms of the appointment, or
 - (f) the member is otherwise unable, unfit or unwilling to carry out the member's functions.
- (2) If a non-executive member whose appointment is terminated under sub-paragraph (1) is the chair of the WAO, that person's appointment as chair is also terminated.
- 12 (1) The National Assembly may terminate the appointment of a non-executive member as chair of the WAO.
- (2) But before an appointment can be terminated the First Minister must be consulted.
- (3) The National Assembly may terminate the appointment if the chair of the WAO—
- (a) has failed to comply with the terms of appointment, or
 - (b) is otherwise unwilling to carry out the functions of chairing the WAO.

PART 3

AUDITOR GENERAL

Additional remuneration of the Auditor General

- 13 (1) The WAO may make provision for additional payments to be made to the Auditor General by way of allowances and other benefits to cover expenses properly and necessarily incurred by the Auditor General in his or her capacity as a member and chief executive of the WAO.
- (2) Payments made under sub-paragraph (1) may be made in addition to the remuneration payable to the Auditor General under section 7.
- (3) Amounts payable by virtue of sub-paragraph (1) are to be paid by the WAO.

PART 4

EMPLOYEE MEMBERS

Appointment

- 14 The employee members are to comprise—
- (a) a person appointed in accordance with paragraph 15 ("the appointed member"), and
 - (b) 2 persons appointed in accordance with paragraph 16 ("the elected members").

Yr aelod a benodir

- 15 (1) Rhaid i'r Archwilydd Cyffredinol argymhell person i'r aelodau anweithredol i'w benodi o dan y paragraff hwn.
- (2) Rhaid i'r aelodau anweithredol –
- (a) penodi'r person hwnnw, neu
 - (b) ei gwneud yn ofynnol i'r Archwilydd Cyffredinol argymhell person arall (os felly bydd yr is-baragraff hwn yn gymwys dro ar ôl tro hyd nes bod rhywun wedi ei benodi'n aelod).

Yr aelodau etholedig

- 16 (1) Rhaid i SAC gynnal pleidlais o'i staff at ddiben penodi person neu bersonau, yn ôl y digwydd, o dan y paragraff hwn.
- (2) Mae'r aelodau etholedig i'w penodi gan yr aelodau anweithredol yn unol â chanlyniad y bleidlais.
- (3) Mae penodiad a wneir o dan y paragraff hwn i'w drin fel penodiad ar sail teilyngdod at ddibenion paragraff 2(2) (penodi aelodau SAC ar sail teilyngdod).

Telerau penodi

- 17 (1) Bydd telerau penodi yr aelodau sy'n gyflogeion yn cael eu pennu gan yr aelodau anweithredol.
- (2) Caiff y telerau gynnwys trefniadau talu cydnabyddiaeth a all –
- (a) gwneud darpariaeth ar gyfer lwfansau, arian rhodd a buddion eraill i dalu treuliau yr aed iddynt yn briodol ac o anghenraid gan y person yn rhinwedd ei swydd fel aelod o SAC, a
 - (b) cynnwys fformiwla neu fecanwaith arall ar gyfer addasu un neu fwy o'r elfennau hynny o dro i dro.
- (3) Ni chaiff y trefniadau talu cydnabyddiaeth ddarparu ar gyfer talu cyflog nac ychwaith, yn ddarostyngedig i is-baragraff (5), ar gyfer pensiwn.
- (4) Bydd y symiau sy'n daladwy o dan is-baragraff (2) yn cael eu talu gan SAC.
- (5) Os yw aelod sy'n gyflogai ("A") yn cyfranogi o gynllun pensiwn o dan delerau cyflogaeth A gyda SAC, rhaid i'r trefniadau talu cydnabyddiaeth (heb effeithio ar barhad y gyflogaeth honno) wneud darpariaethau sy'n sicrhau bod gwasanaeth A fel aelod sy'n gyflogai i'w drin, at ddibenion y cynllun, fel petai'n wasanaeth fel cyflogai i SAC.

Telerau penodi eraill

- 18 (1) Caiff yr aelodau anweithredol bennu telerau penodi eraill ar gyfer penodiad aelod sy'n gyflogai.
- (2) Caiff y telerau hynny gynnwys cyfyngiadau ar y canlynol –

The appointed member

- 15 (1) The Auditor General must recommend a person to the non-executive members for appointment under this paragraph.
- (2) The non-executive members must –
- (a) appoint that person, or
 - (b) require the Auditor General to recommend another person (in which event this sub-paragraph applies again and so on until someone is appointed).

The elected members

- 16 (1) The WAO must conduct a ballot of its staff for the purpose of appointing a person or, as the case may be, persons under this paragraph.
- (2) The elected members are to be appointed by the non-executive members in accordance with the result of the ballot.
- (3) An appointment made under this paragraph is to be treated as an appointment on merit for the purposes of paragraph 2(2) (appointment of WAO members to be on merit).

Terms of appointment

- 17 (1) The terms of the employee members' appointment are to be determined by the non-executive members.
- (2) The terms may include remuneration arrangements which –
- (a) may provide for allowances, gratuities, and other benefits to cover expenses properly and necessarily incurred by the person in the capacity of member of the WAO, and
 - (b) may include a formula or other mechanism for adjusting one or more of those elements from time to time.
- (3) The remuneration arrangements may not provide for payment of a salary or, subject to sub-paragraph (5), a pension.
- (4) Amounts payable by virtue of sub-paragraph (2) are to be paid by the WAO.
- (5) If an employee member ("E") is a participant in a pension scheme under the terms of E's employment with the WAO, the remuneration arrangements must (without affecting the continuity of that employment) provide for E's service as an employee member to be treated for the purposes of the scheme as service as an employee of the WAO.

Other terms of appointment

- 18 (1) The non-executive members may determine other terms for an appointment of an employee member.
- (2) Those terms may include restrictions on –

- (a) y swyddi (gan gynnwys swyddi y caniateir penodi personau iddynt, eu hargymell ar eu cyfer neu eu henwebu ar eu cyfer gan neu ar ran y Goron, y Cynulliad Cenedlaethol neu Gomisiwn y Cynulliad Cenedlaethol) y caiff yr aelod sy'n gyflogai eu dal tra bo'r person hwnnw yn aelod, neu wedi iddo beidio â bod yn aelod;
 - (b) y cytundebau a'r trefniadau eraill (gan gynnwys cytundebau a threfniadau gyda'r Goron, y Cynulliad Cenedlaethol neu Gomisiwn y Cynulliad Cenedlaethol, neu gyrff neu bersonau eraill sy'n gweithredu ar ran y Goron, y Cynulliad Cenedlaethol neu Gomisiwn y Cynulliad) y caiff yr aelod sy'n gyflogai fod yn barti iddynt tra bo'r person hwnnw yn aelod, neu wedi iddo beidio â bod yn aelod.
- (3) Ond dim ond tra bod person yn aelod sy'n gyflogai, ac am uchafswm o 2 flynedd yn dechrau ar y diwrnod y mae person yn peidio â bod yn aelod sy'n gyflogai, y caniateir gorfodi'r cyfyngiadau hynny.

Dod â phenodiad i ben

- 19 Mae penodiad aelod sy'n gyflogai yn dod i ben—
- (a) os yw'r telerau penodi yn darparu ei fod yn dod i ben ar ddiwedd cyfnod, ar ddiwedd y cyfnod hwnnw, a
 - (b) beth bynnag yw'r sefyllfa, pan fo'r aelod yn peidio â bod yn gyflogai i SAC.
- 20 (1) Caiff aelod sy'n gyflogai ymddiswyddo drwy roi hysbysiad ysgrifenedig i'r aelodau anweithredol.
- (2) Bydd y penodiad yn dod i ben pan fo'r ymddiswyddiad yn cael ei dderbyn gan yr aelodau anweithredol.
- 21 Caiff yr aelodau anweithredol ddod â phenodiad aelod sy'n gyflogai i ben drwy roi hysbysiad ysgrifenedig i'r aelod os—
- (a) bu'r aelod yn absennol o gyfarfodydd SAC heb ganiatâd SAC am gyfanswm o 3 mis neu fwy (dros gyfnod neu gyfnodau) mewn unrhyw gyfnod o 12 mis,
 - (b) yw'r aelod wedi mynd yn fethdalwr neu wedi gwneud trefniant â chredydwyr,
 - (c) yw ystâd yr aelod wedi ei secwestro yn yr Alban neu fod yr aelod wedi ymrwymo i gynllun trefniant dyled o dan Ran 1 o Ddeddf Trefnu ac Atafaelu Dyled (Yr Alban) 2002 fel dyledwr, neu wedi gwneud, o dan gyfraith yr Alban, gompôwnd neu drefniant gyda chredydwyr yr aelod neu wedi rhoi gweithred ymddiried iddynt,
 - (d) yw'r aelod yn anaddas i barhau oherwydd camymddygiad,
 - (e) yw'r aelod wedi methu â chydymffurfio â thelerau'r penodiad, neu
 - (f) yw'r aelod yn methu â chyflawni ei swyddogaethau fel arall, yn anaddas i'w cyflawni fel arall, neu'n anfodlon eu cyflawni fel arall.

- (a) the offices or positions (including offices and positions to which persons may be appointed, or recommended or nominated for appointment, by or on behalf of the Crown, the National Assembly, or the National Assembly Commission) that the employee member may hold while, or after ceasing to be, a member;
 - (b) the agreements or other arrangements (including agreements and arrangements with the Crown, the National Assembly or the National Assembly Commission or bodies or other persons acting on behalf of the Crown, the National Assembly or the National Assembly Commission) to which the employee member may be a party while, or after ceasing to be, a member.
- (3) But restrictions may only be imposed while a person is an employee member and for a maximum of 2 years afterwards, starting with the day on which the person ceases to be an employee member.

Termination of appointments

- 19 The appointment of an employee member terminates –
- (a) if the terms of appointment provide for it to expire at the end of a period, at the end of that period, and
 - (b) in any event, when the member ceases to be an employee of the WAO.
- 20 (1) An employee member may resign by giving written notice to the non-executive members.
- (2) The appointment is terminated upon acceptance of the resignation by the non-executive members.
- 21 The non-executive members may terminate the appointment of an employee member by giving the member written notice if –
- (a) the member has been absent from meetings of the WAO without the WAO's permission for a period or periods totalling 3 months or more in any 12 month period,
 - (b) the member has become bankrupt or has made an arrangement with creditors,
 - (c) the member's estate has been sequestrated in Scotland or the member has entered into a debt arrangement programme under Part 1 of the Debt Arrangement and Attachment (Scotland) Act 2002 as the debtor or has, under Scots law, made a composition or arrangement with, or granted a trust deed for, the member's creditors,
 - (d) the member is unfit to continue the appointment because of misconduct,
 - (e) the member has failed to comply with the terms of the appointment, or
 - (f) the member is otherwise unable, unfit or unwilling to carry out the member's functions.

RHAN 5

CYFLOGEION

Penodi

- 22 (1) Caiff SAC gyflogi staff.
- (2) Ni all person gael ei benodi yn aelod o staff SAC os yw'r person wedi ei anghymhwysu rhag cael ei benodi ar unrhyw un o'r seiliau a bennir yn Rhan 6 o'r Atodlen hon.
- (3) Bydd person yn peidio â bod yn aelod o staff SAC os yw'r person wedi ei anghymhwysu ar unrhyw un o'r seiliau hynny.
- (4) Bydd staff SAC yn cael eu cyflogi ar y telerau hynny y caniateir i SAC eu penderfynu.
- (5) Ni chaiff person sy'n gyflogai i SAC ddal unrhyw swydd y caniateir penodi person iddi, argymhell person ar ei chyfer neu enwebu person ar ei chyfer gan neu ar ran y Goron, y Cynulliad Cenedlaethol neu Gomisiwn y Cynulliad Cenedlaethol.

Statws

- 23 Nid yw aelod o staff SAC i'w ystyried –
- (a) yn was neu'n asiant i'r Goron, neu
- (b) yn mwynhau unrhyw statws, imiwnedd na braint sydd gan y Goron.
- 24 Ond ystyrir bod aelod o staff SAC yn was y Goron at ddibenion Deddf Cyfrinachau Swyddogol 1989.

Trefniadau talu cydnabyddiaeth

- 25 (1) Rhaid i SAC dalu tâl cydnabyddiaeth i gyflogeion fel y darperir ar ei gyfer gan eu telerau penodi, neu o dan y telerau hynny.
- (2) Rhaid i SAC dalu i'r Gweinidog dros y Gwasanaeth Sifil, ar yr adegau hynny a benderfynir gan y Gweinidog, daliadau o'r symiau hynny y penderfynir arnynt felly o ran y canlynol –
- (a) darparu pensiynau, lwfansau, arian rhodd neu fuddion eraill yn rhinwedd adran 1 o Ddeddf Blwydd-daliadau 1972 i, neu mewn perthynas ag, unrhyw berson sydd yn gyflogai i SAC neu sydd wedi peidio â bod yn gyflogai iddi, a
- (b) y treuliau yr aed iddynt drwy weinyddu'r pensiynau hynny, y lwfansau hynny, y rhoddion ariannol hynny neu'r buddion eraill hynny.

RHAN 6

ANGHYMHWYSO FEL AELOD O SAC NEU GYFLOGAI IDDI

- 26 (1) Ni all person gael ei benodi yn aelod o SAC neu yn gyflogai iddi os yw'r person wedi ei anghymhwysu ar unrhyw un o'r seiliau a bennir yn is-baragraff (3).
- (2) Mae person yn peidio â bod yn aelod o SAC neu yn gyflogai iddi os yw'r person wedi ei anghymhwysu ar unrhyw un o'r seiliau a bennir yn is-baragraff (3).

PART 5
EMPLOYEES

Appointment

- 22 (1) The WAO may employ staff.
- (2) A person cannot be appointed as a member of staff of the WAO if the person is disqualified from being appointed on any of the grounds specified in Part 6 of this Schedule.
- (3) A person ceases to be a member of staff of the WAO if the person is disqualified on any of those grounds.
- (4) Staff of the WAO are to be employed on such terms as the WAO may determine.
- (5) A person who is an employee of the WAO may not hold any office or position to which a person may be appointed, or recommended or nominated for appointment, by or on behalf of the Crown, the National Assembly or the National Assembly Commission.

Status

- 23 A member of the staff of the WAO is not to be regarded –
- (a) as the servant or agent of the Crown, or
- (b) as enjoying any status, immunity or privilege of the Crown.
- 24 But a member of the staff of the WAO is to be taken to be a Crown servant for the purposes of the Official Secrets Act 1989.

Remuneration arrangements

- 25 (1) The WAO must pay employees such remuneration as may be provided for by or under the terms of their employment.
- (2) The WAO must make payments to the Minister for the Civil Service, at such times as the Minister may determine, of such amounts as may be so determined in respect of –
- (a) the provision of pensions, allowances, gratuities or other benefits by virtue of section 1 of the Superannuation Act 1972 to or in respect of any persons who are or have been members of the staff of the WAO, and
- (b) the expenses incurred in administering those pensions, allowances, gratuities or other benefits.

PART 6

DISQUALIFICATION AS MEMBER OF, OR EMPLOYEE OF, THE WAO

- 26 (1) A person cannot be appointed as a member or employee of the WAO if the person is disqualified on any of the grounds specified in sub-paragraph (3).
- (2) A person ceases to be a member or employee of the WAO if the person is disqualified on any of the grounds specified in sub-paragraph (3).

- (3) Mae person wedi ei anghymhwyso rhag bod yn aelod o SAC neu'n gyflogai iddi os yw'r person –
- (a) yn Aelod o'r Cynulliad Cenedlaethol;
 - (b) yn dal unrhyw swydd arall y caniateir i berson gael ei benodi iddi, neu ei argymhell ar ei chyfer neu ei enwebu ar ei chyfer, gan neu ar ran y canlynol –
 - (i) y Goron,
 - (ii) y Cynulliad Cenedlaethol, neu
 - (iii) Comisiwn y Cynulliad Cenedlaethol;
 - (c) yn Aelod o Dŷ'r Cyffredin neu Dŷ'r Arglwyddi;
 - (d) yn Aelod o Senedd yr Alban; neu
 - (e) yn Aelod o Gynulliad Gogledd Iwerddon.
- (4) Mae is-baragraff (3)(b) i'w anwybyddu yn achos yr Archwilydd Cyffredinol.

RHAN 7

RHEOLAU GWEITHDREFNOL

Cyffredinol

27 Rhaid i SAC wneud rheolau at ddibenion rheoleiddio gweithdrefnau SAC.

Cworwm ar gyfer cyfarfodydd SAC

- 28 (1) Rhaid i'r rheolau ddarparu am gworwm ar gyfer unrhyw gyfarfodydd SAC (gan gynnwys cyfarfodydd pwyllgorau neu is-bwyllgorau a sefydlir o dan baragraff 29).
- (2) Caiff y rheolau ddarparu bod cworymau gwahanol yn gymwys i amgylchiadau gwahanol (er enghraifft, mewn perthynas â chyfarfodydd penodol neu at ddibenion penodol).
- (3) Rhaid i'r rheolau ddarparu na ellir bodloni cworwm ar unrhyw adeg oni bai bod mwyafrif yr aelodau sy'n bresennol yn aelodau anweithredol.

Pwyllgorau

- 29 (1) Caiff y rheolau gynnwys –
- (a) darpariaeth ar gyfer sefydlu pwyllgorau SAC, ac i'r pwyllgorau hynny sefydlu is-bwyllgorau, a
 - (b) darpariaeth i reoleiddio gweithdrefnau'r pwyllgorau a'r is-bwyllgorau hynny.
- (2) Caiff cyflogai i SAC nad yw'n aelod sy'n gyflogai fod yn aelod o bwyllgor neu is-bwyllgor.
- (3) Caiff person nad yw'n aelod o SAC nac yn gyflogai i SAC fod yn aelod o bwyllgor neu is-bwyllgor, ar yr amod nad oes dim un o swyddogaethau SAC yn cael ei dirprwyo i'r pwyllgor neu'r is-bwyllgor (gweler paragraff 32).

- (3) A person is disqualified from being a member or employee of the WAO if the person is –
- (a) a Member of the National Assembly;
 - (b) the holder of any other office or position to which a person may be appointed, or recommended or nominated for appointment, by or on behalf of –
 - (i) the Crown,
 - (ii) the National Assembly, or
 - (iii) the National Assembly Commission;
 - (c) a Member of the House of Commons or House of Lords;
 - (d) a Member of the Scottish Parliament; or
 - (e) a Member of the Northern Ireland Assembly.
- (4) Sub-paragraph (3)(b) is to be disregarded in the case of the Auditor General.

PART 7

PROCEDURAL RULES

General

27 The WAO must make rules for the purpose of regulating the WAO's procedure.

Quorum for WAO meetings

- 28 (1) The rules must provide for a quorum for any meetings of the WAO (including meetings of committees or sub-committees set up under paragraph 29).
- (2) The rules may provide that different quorums may apply in different circumstances (for example, in relation to particular meetings or for particular purposes).
- (3) The rules must provide that in all circumstances a quorum cannot be met unless a majority of the members present are non-executive members.

Committees

- 29 (1) The rules may include –
- (a) provision for the setting up of committees of the WAO and for those committees to set up sub-committees, and
 - (b) provision regulating the procedures of those committees and sub-committees.
- (2) An employee of the WAO who is not an employee member may be a member of a committee or sub-committee.
- (3) A person who is neither a member of the WAO nor an employee of the WAO may be a member of a committee or sub-committee, provided that no functions of the WAO are delegated to the committee or sub-committee (see paragraph 32).

Cynnal pleidleisiau

- 30 Rhaid i'r rheolau gynnwys darpariaeth ynghylch cynnal pleidleisiau at ddiben penodi aelodau sy'n gyflogeion (gweler paragraff 16).

RHAN 8

MATERION ERAILL

Dilysrwydd

- 31 Nid effeithir ar ddilysrwydd unrhyw beth a wneir gan SAC (gan gynnwys unrhyw beth a wneir gan ei haelodau anweithredol, yr aelodau sy'n gyflogeion, unrhyw bwyllgor neu is-bwyllgor, a chan unrhyw gyflogai i SAC) gan –
- (a) swydd wag, neu
 - (b) penodiad diffygiol.

Dirprwyo swyddogaethau

- 32 (1) Caiff SAC ddirprwyo ei swyddogaethau i—
- (a) unrhyw un o'i haelodau, cyflogeion neu bwyllgorau, neu
 - (b) i berson sy'n darparu gwasanaethau i SAC.
- (2) Caiff pwyllgor ddirprwyo swyddogaethau (gan gynnwys swyddogaethau a ddirprwywyd iddo) i is-bwyllgor.
- (3) Nid yw dirprwyo swyddogaeth yn atal SAC na'r pwyllgor (yn ôl y digwydd) rhag gweithredu'r swyddogaeth ei hun.
- (4) Nid yw dirprwyo swyddogaeth yn effeithio ar gyfrifoldeb SAC neu'r pwyllgor (yn ôl y digwydd) am y swyddogaeth.
- (5) Ni chaniateir dirprwyo swyddogaethau o dan y darpariaethau canlynol—
- (a) adran 20(1)(a) (amcangyfrif incwm a gwariant SAC am bob blwyddyn ariannol);
 - (b) adran 25(1) (paratoi cynllun blynyddol ar gyfer pob blwyddyn ariannol gyda'r Archwilydd Cyffredinol);
 - (c) paragraff 27 o Ran 7 o'r Atodlen hon (gwneud rheolau at y diben o reoleiddio gweithdrefn SAC);
 - (d) paragraff 34(2) o Ran 8 o'r Atodlen hon (argymell person i archwilio cyfrifon SAC, etc);
 - (e) paragraff 3 o Ran 2 o Atodlen 2 (paratoi adroddiad neu adroddiad interim, ar y cyd, bob blwyddyn ariannol ar arfer swyddogaethau'r Archwilydd Cyffredinol a SAC);
 - (f) paragraff 5 o Ran 3 o Atodlen 2 (dynodi person arall, dros dro, i arfer swyddogaethau'r Archwilydd Cyffredinol).

Ballots

- 30 The rules must include provision about the conduct of ballots for the purpose of appointing employee members (see paragraph 16).

PART 8

OTHER MATTERS

Validity

- 31 The validity of anything done by the WAO (including anything done by its non-executive members, the employee members, any committee or sub-committee and by any employee of the WAO) is not affected by –
- (a) a vacancy, or
 - (b) a defective appointment.

Delegation of functions

- 32 (1) The WAO may delegate any of its functions to –
- (a) any of its members, employees or committees, or
 - (b) a person who provides services to the WAO.
- (2) A committee may delegate functions (including functions delegated to it) to a sub-committee.
- (3) The delegation of a function does not prevent the WAO or the committee (as the case may be) from carrying out the function itself.
- (4) The delegation of a function does not affect the WAO's or the committee's responsibility for the function (as the case may be).
- (5) Functions under the following provisions may not be delegated –
- (a) section 20(1)(a) (estimating the income and expenses of the WAO for each financial year);
 - (b) section 25(1) (preparing an annual plan for each financial year with the Auditor General);
 - (c) paragraph 27 of Part 7 of this Schedule (making rules for the purpose of regulating the WAO's procedure);
 - (d) paragraph 34(2) of Part 8 of this Schedule (recommending a person to audit the accounts of the WAO, etc);
 - (e) paragraph 3 of Part 2 of Schedule 2 (jointly preparing a report or an interim report each financial year on the exercise of the functions of the Auditor General and the WAO);
 - (f) paragraph 5 of Part 3 of Schedule 2 (designating another person to temporarily exercise the functions of the Auditor General).

Cyfrifon SAC

- 33 (1) Yr Archwilydd Cyffredinol fydd y swyddog cyfrifyddu ar gyfer SAC.
- (2) Rhaid i'r swyddog cyfrifyddu, ar gyfer pob blwyddyn ariannol, yn unol â chyfarwyddiau a roddir gan y Trysorlys—
- (a) cadw cyfrifon priodol a chofnodion priodol mewn perthynas â hwy, a
 - (b) paratoi datganiad o gyfrifon.
- (3) Rhaid i ddatganiad o gyfrifon roi barn wir a theg ar—
- (a) cyflwr materion SAC ar ddiwedd y flwyddyn ariannol, a
 - (b) incwm a gwariant SAC yn ystod y flwyddyn ariannol.
- (4) Mae'r cyfarwyddiadau y caiff y Trysorlys eu rhoi yn cynnwys (ond nid ydynt yn gyfyngedig i) gyfarwyddiadau yn ymwneud â'r canlynol—
- (a) y materion a'r trafodion ariannol y mae'r cyfrifon neu'r datganiad o gyfrifon i ymwneud â hwy;
 - (b) yr wybodaeth sydd i'w chynnwys yn y cyfrifon a'r modd y mae'r cyfrifon i'w cyflwyno;
 - (c) y dulliau a'r egwyddorion y mae'r cyfrifon i'w paratoi yn unol â hwy;
 - (d) yr wybodaeth ychwanegol (os oes gwybodaeth felly) sydd i ddod gyda'r cyfrifon neu'r datganiad o gyfrifon.
- (5) Caiff y cyfarwyddiadau y caniateir i'r Trysorlys eu rhoi hefyd gynnwys cyfarwyddiadau i baratoi cyfrifon sy'n ymwneud â materion a thrafodion ariannol personau ac eithrio SAC.
- (6) Mae gan swyddog cyfrifyddu SAC, mewn perthynas â chyfrifon a chyllid SAC, gyfrifoldebau eraill a bennir o bryd i'w gilydd gan y Cynulliad Cenedlaethol.

Archwilio SAC etc

- 34 (1) Y Cynulliad Cenedlaethol sydd i benodi person yn archwilydd cyfrifon SAC, ac i bennu telerau penodi'r person hwnnw.
- (2) Caiff SAC argymhell person at ddibenion is-baragraff (1).
- (3) Dim ond os yw'r person yn archwilydd cymwysedig fel y'i ddiffinnir yn adran 19 y mae person yn gymwys i'w benodi.
- (4) Os yw person a benodir yn archwilydd yn peidio â bod yn archwilydd cymwysedig, mae'r person yn peidio â bod yn archwilydd.
- (5) Rhaid i'r person a benodir yn archwilydd roi sylw i'r safonau a'r egwyddorion y byddai disgwyl i ddarparwr proffesiynol arbenigol o wasanaethau cyfrifyddu neu archwilio eu dilyn.
- (6) Rhaid i SAC dalu tâl cydnabyddiaeth i'r archwilydd fel y darperir ar ei gyfer gan delerau penodi'r archwilydd, neu o dan y telerau hynny.
- 35 (1) O ran datganiad o gyfrifon a baratoir o dan baragraff 33, rhaid iddo—
- (a) cael ei lofnodi gan swyddog cyfrifyddu SAC, a

WAO accounts

- 33 (1) The Auditor General is to be the accounting officer for the WAO.
- (2) The accounting officer must, for each financial year, in accordance with directions given by the Treasury –
- (a) keep proper accounts and proper records in relation to them, and
 - (b) prepare a statement of accounts.
- (3) A statement of accounts must give a true and fair view of –
- (a) the state of the WAO's affairs at the end of the financial year, and
 - (b) the WAO's income and expenditure in the financial year.
- (4) The directions which the Treasury may give include (but are not limited to) directions as to –
- (a) the financial affairs and transactions to which the accounts or statement of accounts are to relate;
 - (b) the information to be contained in the accounts and the manner in which the accounts are to be presented;
 - (c) the methods and principles in accordance with which the accounts are to be prepared;
 - (d) the additional information (if any) that is to accompany the accounts or statement of accounts.
- (5) The directions which the Treasury may give may also include directions to prepare accounts relating to financial affairs and transactions of persons other than the WAO.
- (6) The accounting officer for the WAO has, in relation to the accounts and finances of the WAO, such other responsibilities which are from time to time specified by the National Assembly.

Audit etc of the WAO

- 34 (1) It is for the National Assembly to appoint a person as auditor of the WAO's accounts, and to determine that person's terms of appointment.
- (2) The WAO may recommend a person for the purposes of sub-paragraph (1).
- (3) A person is eligible for appointment only if the person is a qualified auditor as defined in section 19.
- (4) If a person appointed as the auditor ceases to be a qualified auditor, the person ceases to be the auditor.
- (5) The person appointed as auditor must have regard to the standards and principles that an expert professional provider of accounting or auditing services would be expected to follow.
- (6) The WAO must pay the auditor such remuneration as may be provided for by or under the terms of the auditor's appointment.
- 35 (1) A statement of accounts prepared under paragraph 33 must be –
- (a) signed by the accounting officer of the WAO, and

- (b) cael ei gyflwyno gan gadeirydd SAC i'r archwilydd a benodwyd o dan baragraff 34,
- heb fod yn hwyrach na 5 mis ar ôl diwedd y flwyddyn ariannol y mae'r datganiad yn ymwneud ag ef.
- (2) Rhaid i'r archwilydd—
- (a) ymchwilio i unrhyw ddatganiad o gyfrifon a dderbynnir ganddo o dan is-baragraff (1) a'i ardystio, a
 - (b) gosod y datganiad o gyfrifon fel y'i hardystiwyd ganddo ynghyd â'i adroddiad arno gerbron y Cynulliad Cenedlaethol.
- (3) Rhaid i'r archwilydd, yn benodol, fod yn fodlon, ar ôl ymchwilio i ddatganiad o gyfrifon a gyflwynir iddo—
- (a) bod y gwariant yr aed iddo ac y mae a wnelo'r datganiad ag ef yn gyfreithlon ac yn unol â'r awdurdod sydd yn ei lywodraethu;
 - (b) nad yw arian y mae'r datganiad yn ymwneud ag ef, a gafodd SAC at ddiben penodol neu at ddibenion penodol, wedi ei wario ond at y diben hwnnw neu'r dibenion hynny;
 - (c) bod y datganiad o gyfrifon yn cydymffurfio â gofynion unrhyw ddeddfiad sy'n gymwys i'r cyfrifon neu'r datganiad o gyfrifon;
 - (d) bod arferion priodol wedi eu dilyn wrth baratoi'r datganiad o gyfrifon.
- (4) Mae gan yr archwilydd yr hawl, ar bob adeg resymol, i gael gafael ar bob dogfen yr ymddengys i'r archwilydd ei bod yn angenrheidiol at ddibenion archwilio'r cyfrifon.
- (5) Caiff yr archwilydd—
- (a) ei gwneud yn ofynnol i unrhyw berson sy'n dal, neu'n atebol am ddogfen o'r fath, ddarparu unrhyw gymorth, gwybodaeth neu esboniad y mae'n rhesymol yn credu ei fod neu ei bod yn angenrheidiol at y dibenion hynny;
 - (b) ei gwneud yn ofynnol i berson perthnasol ddarparu cyfrifon i'r archwilydd, ar adegau a bennir ganddo, o ran y trafodion hynny (gan y person perthnasol) a bennir gan yr archwilydd.
- (6) Ystyr "person perthnasol" yw—
- (a) yr Archwilydd Cyffredinol,
 - (b) SAC, neu
 - (c) unrhyw berson y mae'r cyfrifon yn ymwneud â'i faterion a'i drafodion ariannol o ganlyniad i baragraff 33(5).
- (7) Caiff yr archwilydd—
- (a) cynnal ymchwiliadau i ddarbodaeth, effeithlonrwydd ac effeithiolrwydd y modd y mae'r Archwilydd Cyffredinol wedi defnyddio adnoddau wrth gyflawni swyddogaethau'r Archwilydd Cyffredinol;
 - (b) cynnal ymchwiliadau i ddarbodaeth, effeithlonrwydd ac effeithiolrwydd y modd y mae SAC wedi defnyddio adnoddau wrth gyflawni swyddogaethau SAC;
 - (c) gosod adroddiad o ganlyniadau unrhyw ymchwiliadau o'r fath gerbron y Cynulliad Cenedlaethol.

- (b) submitted by the chair of the WAO to the auditor appointed under paragraph 34, no later than 5 months after the end of the financial year to which the statement relates.
- (2) The auditor must –
- (a) examine and certify any statement of accounts received under sub-paragraph (1), and
 - (b) lay the statement of accounts as certified by him or her, together with his or her report on it, before the National Assembly.
- (3) The auditor must, in particular, be satisfied from an examination of the statement of accounts –
- (a) that the expenditure to which the statement relates has been incurred lawfully and in accordance with the authority which governs it;
 - (b) that money to which the statement relates, received by the WAO for a particular purpose or particular purposes, has not been expended otherwise than for that purpose or those purposes;
 - (c) that the statement complies with the requirements of any enactment applicable to the accounts or statement;
 - (d) that proper practices have been observed in the compilation of the statement.
- (4) The auditor has a right of access at all reasonable times to every document which appears to the auditor to be necessary for the purposes of the audit of the accounts.
- (5) The auditor may –
- (a) require any person holding or accountable for such document to provide any assistance, information or explanation which the auditor reasonably thinks necessary for those purposes;
 - (b) require a relevant person to provide the auditor, at times specified by the auditor, with accounts of such of the transactions of the relevant person as the auditor may specify.
- (6) A “relevant person” means –
- (a) the Auditor General,
 - (b) the WAO, or
 - (c) any person to whose financial affairs and transactions the accounts relate in consequence of paragraph 33(5).
- (7) The auditor may –
- (a) carry out examinations into the economy, efficiency and effectiveness with which the Auditor General has used resources in discharging the Auditor General’s functions;
 - (b) carry out examinations into the economy, efficiency and effectiveness with which the WAO has used resources in discharging the WAO’s functions;
 - (c) lay a report of the results of any such examinations before the National Assembly.

- (8) At ddibenion cynnal ymchwiliadau o'r fath—
- (a) mae gan yr archwilydd hawl i gael gafael, ar bob adeg resymol, ar bob dogfen ym meddiant neu o dan reolaeth yr Archwilydd Cyffredinol neu SAC, y mae ar yr archwilydd angen rhesymol amdano at y dibenion hynny;
 - (b) caiff yr archwilydd ei gwneud yn ofynnol i unrhyw berson sy'n dal, neu'n atebol am, unrhyw un o'r dogfennau hynny, ddarparu unrhyw gymorth, gwybodaeth neu esboniad y mae'n rhesymol yn credu ei fod neu ei bod yn angenrheidiol at y dibenion hynny.

Tystiolaeth ddogfennol

- 36 (1) Mae gosod sêl SAC i'w ddilysu â llofnod—
- (a) aelod o SAC, neu
 - (b) cyflogai i SAC a awdurdodwyd (naill ai'n gyffredinol neu'n benodol) ar gyfer y diben hwnnw gan SAC.
- (2) Mae dogfen yr honnir ei bod wedi ei chyflawni'n briodol o dan sêl SAC, neu yr honnir ei bod wedi ei llofnodi ar ei rhan—
- (a) i gael ei derbyn yn dystiolaeth, a
 - (b) oni phrofir i'r gwrthwyneb, rhaid cymryd ei bod wedi'i chyflawni neu ei llofnodi felly.

- (8) For the purposes of carrying out such examinations, the auditor –
 - (a) has a right of access at all reasonable times to every document in the possession, or under the control, of the Auditor General or the WAO which the auditor reasonably requires for those purposes;
 - (b) may require any person holding or accountable for any of those documents to provide any assistance, information or explanation which the auditor reasonably thinks necessary for those purposes.

Documentary evidence

- 36 (1) The application of the WAO's seal is to be authenticated by the signature of –
- (a) a member of the WAO, or
 - (b) an employee of the WAO authorised (whether generally or specifically) for that purpose by the WAO.
- (2) A document purporting to be duly executed under the WAO's seal or signed on its behalf –
- (a) is to be received in evidence, and
 - (b) is to be taken to be executed or signed in that way, unless the contrary is proved.

ATODLEN 2
(cyflwynwyd gan adran 16(2))

Y BERTHYNAS RHWNG YR ARCHWILYDD CYFFREDINOL A SAC

RHAN 1

COD YMARFER

Paratoi a chymeradwyo etc

- 1 (1) Rhaid i SAC a'r Archwilydd Cyffredinol baratoi cod ymarfer ar y cyd sy'n ymdrin â'r berthynas rhwng SAC a'r Archwilydd Cyffredinol.
- (2) Wrth wneud hynny, rhaid iddynt geisio adlewyrchu'r egwyddor a nodir yn adran 8(1) a (2).
- (3) Rhaid i SAC a'r Archwilydd Cyffredinol adolygu'r cod ar y cyd yn rheolaidd a'i ddiwygio fel y bo'n briodol.
- (4) Rhaid i'r cod (gan gynnwys unrhyw ddiwygiad) gael ei gymeradwyo gan y Cynulliad Cenedlaethol.
- (5) At y diben hwn, rhaid i gadeirydd SAC a'r Archwilydd Cyffredinol osod y cod (neu'r diwygiad) gerbron y Cynulliad Cenedlaethol.
- (6) Rhaid i SAC a'r Archwilydd Cyffredinol ill dau gydymffurfio â chod sydd wedi ei gymeradwyo gan y Cynulliad Cenedlaethol.
- (7) Rhaid i SAC a'r Archwilydd Cyffredinol drefnu i god a gymeradwywyd gael ei gyhoeddi.

Cynnwys

- 2 (1) Rhaid i'r cod gynnwys—
 - (a) darpariaeth ynghylch sut y mae SAC i fonitro swyddogaethau'r Archwilydd Cyffredinol at ddibenion adran 17(1);
 - (b) darpariaeth ynghylch sut y mae cyngor i gael ei roi gan SAC i'r Archwilydd Cyffredinol at ddibenion adran 17(2) (gan gynnwys natur y cyngor sydd i'w roi);
 - (c) darpariaeth ynghylch safonau ar gyfer llywodraethu corfforaethol.
- (2) Caniateir i'r cod gynnwys darpariaeth ynghylch unrhyw fater arall sy'n berthnasol i'r berthynas rhwng SAC a'r Archwilydd Cyffredinol.

RHAN 2

ADRODDIADAU A DOGFENNAU

Adroddiadau

- 3 (1) Rhaid i'r Archwilydd Cyffredinol a chadeirydd SAC, ar gyfer pob blwyddyn ariannol, lunio adroddiad blynyddol, ar y cyd, ar arferiad swyddogaethau'r Archwilydd Cyffredinol a SAC yn ystod y flwyddyn.

SCHEDULE 2
(introduced by section 16(2))

RELATIONSHIP BETWEEN THE AUDITOR GENERAL AND THE WAO

PART 1

CODE OF PRACTICE

Preparation and approval etc

- 1 (1) The WAO and the Auditor General must jointly prepare a code of practice dealing with the relationship between the WAO and the Auditor General.
- (2) In doing so, they must seek to reflect the principle set out in section 8(1) and (2).
- (3) The WAO and the Auditor General must jointly review the code regularly and revise it as appropriate.
- (4) The code (including any revision) must be approved by the National Assembly.
- (5) For this purpose, the chair of the WAO and the Auditor General must lay the code (or revision) before the National Assembly.
- (6) The WAO and the Auditor General must each comply with a code approved by the National Assembly.
- (7) The WAO and the Auditor General must arrange for an approved code to be published.

Content

- 2 (1) The code must include—
 - (a) provision about how the WAO is to monitor the Auditor General's functions for the purposes of section 17(1);
 - (b) provision about how advice is to be given by the WAO to the Auditor General for the purposes of section 17(2) (including the nature of the advice to be given);
 - (c) provision about standards for corporate governance.
- (2) The code may include provision about any other matter relevant to the relationship between the WAO and the Auditor General.

PART 2

REPORTS AND DOCUMENTS

Reports

- 3 (1) The Auditor General and the chair of the WAO must for each financial year jointly prepare an annual report on the exercise during the year of the functions of the Auditor General and the WAO.

- (2) Rhaid i adroddiad blynyddol gynnwys (ymhlith pethau eraill) asesiad o'r canlynol—
 - (a) y graddau y mae arferiad swyddogaethau'r Archwilydd Cyffredinol a SAC wedi bod yn gyson â'r cynllun blynyddol a baratowyd am y flwyddyn o dan adran 25;
 - (b) y graddau y cyflawnwyd y blaenoriaethau a nodwyd yn y cynllun.
- (3) O leiaf unwaith yn ystod pob blwyddyn ariannol, rhaid i'r Archwilydd Cyffredinol a chadeirydd SAC lunio hefyd, ar y cyd, adroddiad ar arferiad swyddogaethau'r Archwilydd Cyffredinol a SAC ("adroddiad interim").
- (4) Rhaid i adroddiad interim gynnwys (ymhlith pethau eraill) asesiad o'r canlynol—
 - (a) y graddau y mae arferiad swyddogaethau'r Archwilydd Cyffredinol a SAC wedi bod yn gyson â'r cynllun blynyddol a baratowyd am y flwyddyn o dan adran 25;
 - (b) y graddau y gwnaed cynnydd tuag at gyflawni'r blaenoriaethau a nodwyd yn y cynllun.
- (5) Nid oes dim yn y paragraff hwn yn atal y Cynulliad Cenedlaethol rhag ei gwneud yn ofynnol i'r Archwilydd Cyffredinol a chadeirydd SAC baratoi adroddiad interim ar unrhyw adeg yn ystod blwyddyn ariannol.
- (6) Rhaid i'r Archwilydd Cyffredinol a'r person sy'n gadeirydd SAC ar y cyd—
 - (a) gosod yr adroddiad blynyddol gerbron y Cynulliad Cenedlaethol cyn gynted ag y bo'n ymarferol ar ôl diwedd blwyddyn ariannol;
 - (b) gosod adroddiadau interim gerbron y Cynulliad Cenedlaethol ar ddyddiadau i'w pennu o bryd i'w gilydd gan y Cynulliad.

Dogfennau a gwybodaeth

- 4 (1) Caniateir darparu unrhyw ddogfen neu wybodaeth y mae'n ofynnol i berson ei darparu i'r Archwilydd Cyffredinol, neu y caniateir ei darparu iddo, i SAC (naill ai gan y person hwnnw neu gan yr Archwilydd Cyffredinol).
- (2) At ddibenion adran 3(2) o Ddeddf Rhyddid Gwybodaeth 2000 a rheoliad 3(2) o Reoliadau Gwybodaeth Amgylcheddol 2004 (neu unrhyw reoliadau sy'n disodli'r rheoliadau hynny), mae unrhyw ddogfen neu wybodaeth sy'n cael ei dal gan SAC fel y crybwyllir yn adran 21(2)(d) o'r Ddeddf hon i'w thrin fel petai'r ddogfen neu'r wybodaeth yn cael ei dal gan SAC ar ei rhan ei hun.

RHAN 3

PERSON ARALL, DROS DRO, YN ARFER SWYDDOGAETHAU'R ARCHWILYDD CYFFREDINOL

- 5 Caiff SAC, gyda chytundeb y Cynulliad Cenedlaethol, ddynodi person i arfer swyddogaethau Archwilydd Cyffredinol dros dro yn lle'r Archwilydd Cyffredinol ("dynodiad dros dro").
- 6 Ni chaniateir gwneud dynodiad dros dro ond o dan yr amgylchiadau a ganlyn—
 - (a) bod swydd yr Archwilydd Cyffredinol yn wag,
 - (b) nad yw'r Archwilydd Cyffredinol yn fodlon cyflawni swyddogaethau'r swydd,
 - (c) bod SAC a'r Cynulliad Cenedlaethol yn ystyried bod yr Archwilydd Cyffredinol yn methu â chyflawni swyddogaethau'r swydd, neu

- (2) An annual report must include (amongst other things) an assessment of the extent to which –
 - (a) the exercise of the functions of the Auditor General and the WAO has been consistent with the annual plan prepared for the year under section 25;
 - (b) the priorities set out in the plan were achieved.
- (3) At least once during each financial year the Auditor General and the chair of the WAO must also jointly prepare a report on the exercise of the functions of the Auditor General and the WAO (an “interim report”).
- (4) An interim report must include (amongst other things) an assessment of the extent to which –
 - (a) the exercise of the functions of the Auditor General and the WAO has been consistent with the annual plan prepared for the year under section 25;
 - (b) progress has been made to achieve the priorities set out in the plan.
- (5) Nothing in this paragraph prevents the National Assembly from requiring the Auditor General and chair of the WAO to prepare an interim report at any time during a financial year.
- (6) The Auditor General and the chair of the WAO must jointly –
 - (a) lay the annual report before the National Assembly as soon as practicable after the end of a financial year;
 - (b) lay interim reports before the National Assembly on dates to be determined from time to time by the Assembly.

Documents and information

- 4 (1) Any document or information which a person is required to provide, or may provide, to the Auditor General, may be provided to the WAO (either by that person or by the Auditor General).
- (2) For the purposes of section 3(2) of the Freedom of Information Act 2000 and regulation 3(2) of the Environmental Information Regulations 2004 (or any regulations replacing those regulations), any document or information held by the WAO as mentioned in section 21(2)(d) of this Act is treated as held by the WAO on its own behalf.

PART 3

TEMPORARY EXERCISE OF THE FUNCTIONS OF AUDITOR GENERAL BY ANOTHER PERSON

- 5 The WAO, with the agreement of the National Assembly, may designate a person to exercise the functions of Auditor General temporarily in place of the Auditor General (“a temporary designation”).
- 6 A temporary designation may occur only in the following circumstances –
 - (a) the office of Auditor General is vacant,
 - (b) the Auditor General is unwilling to discharge the functions of the office,
 - (c) the WAO and the National Assembly consider that the Auditor General is unable to discharge the functions of the office, or

- (d) bod SAC a'r Cynulliad Cenedlaethol yn ystyried bod seiliau i ddiswyddo'r Archwilydd Cyffredinol oherwydd camymddygiad.
- 7 Mae swyddogaethau'r Archwilydd Cyffredinol y cyfeirir atynt ym mharagraff 5 yn cynnwys y canlynol (ond nid ydynt yn gyfyngedig iddynt) –
- (a) swyddogaethau fel prif weithredwr SAC (gweler adran 16);
 - (b) os yn berthnasol, swyddogaethau fel swyddog cyfrifyddu SAC (gweler paragraff 33(1) o Ran 8 o Atodlen 1);
 - (c) y pŵer i ddirprwyo o dan adran 18.
- 8 Rhaid i berson sydd wedi ei ddynodi i arfer swyddogaethau'r Archwilydd Cyffredinol fod yn gyflogai i SAC.
- 9 Bydd person sydd wedi ei ddynodi i arfer y swyddogaethau hynny yn parhau'n gyflogedig gan SAC ar yr un telerau.
- 10 Ond bydd y person hwnnw yn cael ei ddynodi i arfer swyddogaethau ar y telerau ychwanegol hynny (gan gynnwys telerau talu cydnabyddiaeth) y cytunir arnynt gan SAC a'r Cynulliad Cenedlaethol.
- 11 Caiff telerau talu cydnabyddiaeth –
- (a) darparu ar gyfer lwfansau, arian rhodd a buddion eraill i dalu treuliau yr aed iddynt yn briodol ac o anghenraid gan y person wrth arfer y swyddogaethau, a
 - (b) cynnwys fformiwla neu fecanwaith arall ar gyfer addasu un neu fwy o'r elfennau hynny o dro i dro.
- 12 Ond ni chaiff y telerau talu cydnabyddiaeth ddarparu ar gyfer talu cyflog ychwanegol neu bensiwn.
- 13 Rhaid i SAC dalu tâl cydnabyddiaeth i'r person fel y darperir ar ei gyfer gan unrhyw delerau ychwanegol o ran talu cydnabyddiaeth y cytunir arnynt, neu o dan y telerau hynny.
- 14 O ran hyd dynodiad dros dro mewn perthynas ag amgylchiad y cyfeirir ato ym mharagraff 6 –
- (a) ni chaiff fod yn fwy na 6 mis, ond
 - (b) caniateir i SAC ei estyn unwaith mewn perthynas â'r amgylchiad hwnnw, gyda chytundeb y Cynulliad Cenedlaethol, am hyd at 6 mis arall.

(d) the WAO and the National Assembly consider that there are grounds to remove the Auditor General from office because of misbehaviour.

7 The functions of the Auditor General referred to in paragraph 5 include (but are not limited to)–

(a) functions as chief executive of the WAO (see section 16);

(b) if relevant, functions as accounting officer of the WAO (see paragraph 33(1) of Part 8 of Schedule 1);

(c) the power to delegate under section 18.

8 A person who is designated to exercise the functions of the Auditor General must be an employee of the WAO.

9 A person who is designated to exercise those functions will continue to be employed by the WAO on the same terms.

10 But that person will be designated to exercise functions on such additional terms (including terms as to remuneration) as are agreed by the WAO and the National Assembly.

11 The terms as to remuneration–

(a) may provide for allowances, gratuities, and other benefits to cover expenses properly and necessarily incurred by the person in exercising the functions, and

(b) may include a formula or other mechanism for adjusting one or more of those elements from time to time.

12 But the terms as to remuneration may not provide for payment of an additional salary or pension.

13 The WAO must pay the person such remuneration as may be provided for by or under any additional terms as to remuneration as are agreed.

14 The duration of a temporary designation in relation to a circumstance referred to in paragraph 6–

(a) may not exceed 6 months, but

(b) may be extended once by the WAO in relation to that circumstance, with the agreement of the National Assembly, for up to a further 6 months.

ATODLEN 3
(cyflwynwyd gan adran 33(1))

DARPARIAETHAU TROSIANNOL, ATODOL AC ARBED

RHAN 1

YR ARCHWILYDD CYFFREDINOL

Yr Archwilydd Cyffredinol blaenorol i barhau yn Archwilydd Cyffredinol

- 1 (1) Mae'r paragraff hwn yn gymwys i'r person sydd yn Archwilydd Cyffredinol yn union cyn y diwrnod penodedig.
- (2) Ar y diwrnod penodedig, ac ar ôl hynny, bydd y person—
 - (a) yn parhau i fod yn Archwilydd Cyffredinol ac yn cael ei drin fel petai wedi cael ei benodi i'r swydd honno o dan Ran 1 o'r Ddeddf hon;
 - (b) yn dal y swydd honno am 8 mlynedd gan dynnu o'r cyfnod hwnnw gyfnod sy'n hafal i'r amser y bu'r person yn Archwilydd Cyffredinol cyn y diwrnod penodedig.
- (3) Bydd trefniadau ar gyfer talu cydnabyddiaeth i'r person o dan adran 7 yn cael eu gwneud gan y Cynulliad Cenedlaethol cyn y diwrnod penodedig (ond nid ydynt i gwmpasu unrhyw gyfnod cyn y diwrnod penodedig).
- (4) Ond cyn gwneud y trefniadau hynny rhaid ymgynghori â'r Prif Weinidog.
- (5) Yn y paragraff hwn, ystyr "y diwrnod penodedig" yw'r diwrnod y daw'r paragraff hwn i rym.

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

- 2 (1) Mae'r paragraff hwn yn gymwys os, yn union cyn y daw adran 11 (archwilio cyfrifon cyrff llywodraeth leol yng Nghymru) i rym, bydd penodiad person fel archwilydd mewn perthynas â chyfrifon corff llywodraeth leol yng Nghymru yn cael effaith o dan adran 13 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004.
- (2) Bydd y penodiad hwnnw o'r person fel archwilydd yn parhau i gael effaith tan ddiwedd y cyfnod y penodwyd y person ar ei gyfer (oni ddaw'r penodiad i ben yn gynnar).
- (3) Mae Deddf Archwilio Cyhoeddus (Cymru) 2004, gyda'r addasiadau canlynol, yn gymwys mewn perthynas ag archwilydd y mae ei benodiad yn parhau yn rhinwedd is-baragraff (2)—
 - (a) bydd Rhan 2 ac adran 64E(4) yn cael effaith fel pe na baent wedi cael eu diwygio gan y Ddeddf hon, a
 - (b) bydd adran 20 yn cael effaith fel pe bai pob cyfeiriad at Archwilydd Cyffredinol Cymru yn gyfeiriad at SAC (a bydd unrhyw raddfa ffioedd sydd eisoes wedi ei rhagnodi gan Archwilydd Cyffredinol Cymru o dan yr adran honno yn parhau i gael effaith mewn perthynas â'r archwilydd y mae ei benodiad i barhau tan ei bod yn cael ei hamrywio neu'n cael ei disodli gan raddfa a ragnodwyd gan SAC, ac oni bai fod hynny'n digwydd).

SCHEDULE 3
(introduced by section 33(1))

TRANSITIONAL, SUPPLEMENTARY AND SAVING PROVISIONS

PART 1

THE AUDITOR GENERAL

Previous Auditor General to continue to be Auditor General

- 1 (1) This paragraph applies to the person who is the Auditor General immediately before the appointed day.
- (2) On and after the appointed day the person—
- (a) continues to be the Auditor General and is treated as having been appointed to that office under Part 1 of this Act;
 - (b) holds the office for 8 years less a period equal to that during which the person was the Auditor General before the appointed day.
- (3) The person's remuneration arrangements under section 7 are to be made by the National Assembly before the appointed day (but are not to cover any period before the appointed day).
- (4) But before those arrangements can be made, the First Minister must be consulted.
- (5) In this paragraph "the appointed day" means the day on which this paragraph comes into force.

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

- 2 (1) This paragraph applies where, immediately before the coming into force of section 11 (audit of accounts of local government bodies in Wales), an appointment of a person as an auditor in relation to the accounts of a local government body in Wales has effect under section 13 of the Public Audit (Wales) Act 2004.
- (2) That appointment of the person as an auditor continues to have effect until the end of the period for which the appointment was made (subject to any earlier termination).
- (3) The Public Audit (Wales) Act 2004 applies with the following modifications in relation to an auditor whose appointment is continued by sub-paragraph (2)—
- (a) Part 2 and section 64E(4) have effect as if they had not been amended by this Act, and
 - (b) section 20 has effect as if each reference to the Auditor General for Wales were a reference to the WAO (and any scale of fees already prescribed by the Auditor General for Wales under that section continues to have effect in relation to the auditor whose appointment is continued unless and until varied or replaced by a scale prescribed by the WAO).

- (4) Mae darpariaethau canlynol Mesur Llywodraeth Leol (Cymru) 2009 yn cael effaith mewn perthynas ag archwilydd y mae ei benodiad yn cael ei barhau gan is-baragraff (2) fel pe na baent wedi cael eu diwygio gan y Ddeddf hon –
- (a) adran 16(2)(e);
 - (b) adran 25(5)(b).

Arbedion yn ymwneud â chyfyngiadau ar ddatgelu gwybodaeth

- 3 (1) Pan fo gwybodaeth wedi ei chael gan –
- (a) archwilydd a benodwyd o dan adran 13 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004 o dan ddarpariaeth o'r Ddeddf honno sydd wedi ei diwygio gan y Ddeddf hon,
 - (b) person sy'n gweithredu ar ei ran, neu
 - (c) person sy'n gweithredu ar ran yr Archwilydd Cyffredinol o dan ddarpariaeth unrhyw un o'r deddfiadau a ganlyn sydd wedi ei diwygio gan y Ddeddf hon –
 - (i) adran 145C o Ddeddf Llywodraeth Cymru 1998,
 - (ii) Rhan 1 o Ddeddf Llywodraeth Leol 1999,
 - (iii) Rhan 1 neu Ran 3A o Ddeddf Archwilio Cyhoeddus (Cymru) 2004, neu
 - (iv) Rhan 1 o Fesur Llywodraeth Leol (Cymru) 2009,
- nid effeithir ar y modd y mae unrhyw ddarpariaeth ynglŷn â datgelu gwybodaeth yn gweithredu gan ddiwygiad i'r ddarpariaeth honno.
- (2) I'r graddau y mae'n angenrheidiol ar gyfer parhau'r modd y mae unrhyw ddarpariaeth ynglŷn â datgelu gwybodaeth yn gweithredu, bydd gwybodaeth sydd wedi ei chael mewn modd a grybwyllir yn is-baragraff (1) i'w thrin yn yr un modd a gwybodaeth sydd wedi ei chael gan yr Archwilydd Cyffredinol.

RHAN 2

SAC

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

- 4 (1) Mae'r paragraff hwn yn gymwys tan y gwneir y rheolau cyntaf o dan baragraff 27 o Atodlen 1.
- (2) Penderfynir ar unrhyw fater sydd i'w benderfynu gan SAC (gan gynnwys unrhyw fater sydd i'w benderfynu at ddibenion paratoi neu wneud y rheolau hynny) yn unol â'r weithdrefn a bennir gan gadeirydd SAC (a all gynnwys y weithdrefn ar gyfer pennu cworwm ar gyfer unrhyw gyfarfod y mae'r mater i'w benderfynu ynddo).

- (4) The following provisions of the Local Government (Wales) Measure 2009 have effect in relation to an auditor whose appointment is continued by sub-paragraph (2) as if they had not been amended by this Act—
- (a) section 16(2)(e);
 - (b) section 25(5)(b).

Savings in respect of restrictions on disclosure of information

- 3 (1) Where information has been obtained by—
- (a) an auditor appointed under section 13 of the Public Audit (Wales) Act 2004 under a provision of that Act that has been amended by this Act,
 - (b) a person acting on his or her behalf, or
 - (c) a person acting on behalf of the Auditor General under a provision of any of the following enactments that has been amended by this Act—
 - (i) section 145C of the Government of Wales Act 1998,
 - (ii) Part 1 of the Local Government Act 1999,
 - (iii) Part 1 or Part 3A of the Public Audit (Wales) Act 2004, or
 - (iv) Part 1 of the Local Government (Wales) Measure 2009,
- the operation of any provision about the disclosure of information is not affected by the amendment of that provision.
- (2) So far as may be necessary for continuing the operation of any provision about the disclosure of information, information obtained as mentioned in sub-paragraph (1) is to be treated in the same way as information obtained by the Auditor General.

PART 2

THE WAO

WAO's procedural rules before rules are made under paragraph 27 of Schedule 1

- 4 (1) This paragraph applies until the first rules under paragraph 27 of Schedule 1 are made.
- (2) Any matter to be decided by the WAO (including any matter to be decided for the purpose of preparing or making those rules) is to be decided in accordance with the procedure determined by the chair of the WAO (which may include the procedure for determining the quorum for any meeting at which the matter is to be decided).

RHAN 3

TROSGLWYDDO SWYDDOGAETHAU ETC

Trosglwyddo staff

- 5 (1) Ar y diwrnod penodedig bydd staff yr Archwilydd Cyffredinol yn cael eu trosglwyddo i gyflogaeth SAC.
- (2) At unrhyw ddiben mewn perthynas â pherson a ddaw'n gyflogai i SAC yn rhinwedd is-baragraff (1) –
- (a) o ran contract cyflogaeth y person hwnnw –
- (i) nid yw'n cael ei derfynu gan y trosglwyddo, a
- (ii) mae'n cael effaith o'r diwrnod penodedig fel pe byddai wedi ei wneud yn wreiddiol rhwng y person hwnnw a SAC;
- (b) mae cyfnod cyflogaeth fel aelod o staff yr Archwilydd Cyffredinol yn union cyn y diwrnod penodedig –
- (i) i'w drin fel cyfnod o gyflogaeth gyda SAC, a
- (ii) i'w drin fel cyfnod cyflogaeth di-dor fel aelod o staff SAC at ddibenion adran 218(3) o Ddeddf Hawliau Cyflogaeth 1996.
- (3) Heb ragfarnu is-baragraff (2), pan fo person yn dod yn gyflogai i SAC yn rhinwedd is-baragraff (1) –
- (a) trosglwyddir holl eiddo, hawliau a rhwymedigaethau'r Archwilydd Cyffredinol o dan gontract cyflogaeth y person hwnnw, ac mewn cysylltiad â'i gontract, i SAC, a
- (b) mae unrhyw beth a wnaed cyn y diwrnod penodedig gan yr Archwilydd Cyffredinol neu mewn perthynas ag ef mewn cysylltiad â'r person neu â'r contract i'w drin o'r diwrnod hwnnw ymlaen fel pe byddai wedi ei wneud gan SAC neu mewn perthynas â hi.
- (4) Ni throsglwyddir contract cyflogaeth (na hawliau, pwerau, dyletswyddau a rhwymedigaethau oddi tano neu mewn cysylltiad ag ef) o dan y paragraff hwn os yw cyflogai yn gwrthwynebu'r trosglwyddiad ac yn hysbysu'r Archwilydd Cyffredinol neu SAC o'r gwrthwynebiad hwnnw.
- (5) Os yw cyflogai yn hysbysu'r Archwilydd Cyffredinol neu SAC ei fod yn gwrthwynebu'r trosglwyddiad o dan is-baragraff (4) –
- (a) terfynir y contract cyflogaeth yn union cyn y diwrnod penodedig, ond
- (b) nid yw'r cyflogai i'w drin, at unrhyw ddiben, fel petai wedi cael ei ddiswyddo gan yr Archwilydd Cyffredinol.
- (6) Nid oes dim yn y paragraff hwn yn effeithio ar unrhyw hawl sydd gan berson i derfynu ei gontract cyflogaeth os gwneir newid sylweddol (ar wahân i newid cyflogwr) sy'n niweidiol i'r person o ran ei amodau gwaith.
- (7) Yn y paragraff hwn, ystyr "y diwrnod penodedig" yw'r diwrnod y daw'r paragraff hwn i rym.

PART 3

TRANSFER OF FUNCTIONS ETC

Transfer of staff

- 5 (1) On the appointed day the members of the staff of the Auditor General are transferred to the employment of the WAO.
- (2) For any purpose relating to a person who becomes an employee of the WAO by virtue of sub-paragraph (1) –
- (a) that person’s contract of employment –
 - (i) is not terminated by the transfer, and
 - (ii) has effect from the appointed day as if originally made between that person and the WAO;
 - (b) a period of employment as a member of the staff of the Auditor General immediately before the appointed day –
 - (i) is to be treated as a period of employment with the WAO, and
 - (ii) is to be treated as continuous employment as a member of the staff of the WAO for the purposes of section 218(3) of the Employment Rights Act 1996.
- (3) Without prejudice to sub-paragraph (2), where a person becomes an employee of the WAO by virtue of sub-paragraph (1) –
- (a) all property, rights and liabilities which the Auditor General has under or in relation to the contract of employment of that person are transferred to the WAO, and
 - (b) anything done before the appointed day by or in relation to the Auditor General in respect of the person or the contract is to be treated from that day as having been done by or in relation to the WAO.
- (4) A contract of employment (or rights, powers, duties and liabilities under or in connection with it) is not transferred under this paragraph if the employee objects to the transfer and informs the Auditor General or the WAO of that objection.
- (5) If the employee informs the Auditor General or the WAO of an objection under sub-paragraph (4) –
- (a) the contract of employment is terminated immediately before the appointed day, but
 - (b) the employee is not treated, for any purpose, as having been dismissed by the Auditor General.
- (6) Nothing in this paragraph affects any right of a person to terminate his or her contract of employment if (apart from the change of employer) a substantial change is made to the person’s detriment in his or her working conditions.
- (7) In this paragraph “the appointed day” means the day on which this paragraph comes into force.

Amrywiadau mewn contractau cyflogaeth

- 6 (1) Mae'r paragraff hwn yn gymwys pan fo amrywiad honedig yng nghontract cyflogaeth—
- (a) cyflogai i'r Archwilydd Cyffredinol;
 - (b) cyflogai i SAC y trosglwyddwyd ei gyflogaeth o dan baragraff 5.
- (2) Mae'r amrywiad yn ddi-rym os yr unig neu'r prif reswm dros amrywio'r contract yw—
- (a) y trosglwyddiad a grybwyllir ym mharagraff 5(1), neu
 - (b) rheswm sy'n gysylltiedig â'r trosglwyddiad nad yw'n rheswm economaidd, technegol neu sefydliadol sy'n peri newidiadau yn y gweithlu.
- (3) Nid oes dim yn y paragraff hwn sy'n rhwystro amrywiad os yr unig neu'r prif reswm dros yr amrywiad yw—
- (a) rheswm sy'n gysylltiedig â'r trosglwyddiad sy'n rheswm economaidd, technegol neu sefydliadol sy'n peri newidiadau yn y gweithlu, neu
 - (b) rheswm nad yw'n gysylltiedig â'r trosglwyddiad.

Cydgytundebau

- 7 (1) Mae'r paragraff hwn yn gymwys pan fo cydgytundeb a wneir gan neu ar ran yr Archwilydd Cyffredinol yn bodloni'r amodau a bennir yn is-baragraff (2).
- (2) Yr amodau yw bod y cytundeb—
- (a) yn bodoli ar adeg y trosglwyddiad a grybwyllir ym mharagraff 5(1),
 - (b) wedi ei wneud gydag undeb llafur a gydnabyddir gan yr Archwilydd Cyffredinol, ac
 - (c) yn gymwys mewn cysylltiad â chyflogai y trosglwyddwyd ei gyflogaeth o dan baragraff 5(1) ("cyflogai a drosglwyddwyd").
- (3) Ar ôl y trosglwyddiad a grybwyllir ym mharagraff 5(1)—
- (a) mae'r cytundeb, o'i gymhwyso mewn perthynas â chyflogai a drosglwyddwyd, i gael effaith fel pe bai wedi ei wneud gyda'r undeb llafur gan neu ar ran SAC, a
 - (b) mae unrhyw beth a wnaed cyn y trosglwyddiad o dan y cytundeb neu mewn cysylltiad ag ef o ran cyflogai a drosglwyddwyd gan yr Archwilydd Cyffredinol neu mewn perthynas â'r Archwilydd Cyffredinol i'w drin fel pe bai wedi ei wneud gan SAC neu mewn perthynas â SAC.
- (4) Nid oes dim yn y paragraff hwn yn rhagfarnu cymhwyso adrannau 179 a 180 o Ddeddf 1992 (cydgytundebau y tybir nad oes modd eu gorfodi o dan amgylchiadau penodol) i'r cytundeb.
- (5) Yn y paragraff hwn—
- mae i "cydgytundeb" yr un ystyr â "collective agreement" yn Neddf 1992,
- mae i "cydnabod" yr ystyr a roddir i "recognised" yn adran 178(3) o Ddeddf 1992,
- ystyr "Deddf 1992" yw Deddf Undebau Llafur a Chysylltiadau Llafur (Cydgrynhoi) 1992, ac
- mae i "undeb llafur" yr un ystyr â "trade union" yn Neddf 1992.

Variation of employment contracts

- 6 (1) This paragraph applies where there is a purported variation of the employment contract of—
- (a) an employee of the Auditor General;
 - (b) an employee of the WAO whose employment transferred under paragraph 5.
- (2) The variation is void if the sole or principal reason for varying the contract is—
- (a) the transfer mentioned in paragraph 5(1), or
 - (b) a reason connected with the transfer that is not an economic, technical or organisational reason entailing changes in the workforce.
- (3) Nothing in this paragraph prevents a variation if the sole or principal reason for the variation is—
- (a) a reason connected with the transfer that is an economic, technical or organisational reason entailing changes in the workforce, or
 - (b) a reason unconnected with the transfer.

Collective agreements

- 7 (1) This paragraph applies where a collective agreement made by or on behalf of the Auditor General satisfies the conditions specified in sub-paragraph (2).
- (2) The conditions are that the agreement—
- (a) existed at the time of the transfer mentioned in paragraph 5(1),
 - (b) was made with a trade union recognised by the Auditor General, and
 - (c) applied in respect of an employee whose employment transferred under paragraph 5(1) (“a transferred employee”).
- (3) After the transfer mentioned in paragraph 5(1)—
- (a) the agreement, in its application to a transferred employee, is to have effect as if made with the trade union by or on behalf of the WAO, and
 - (b) anything done before the transfer under or in connection with the agreement in respect of a transferred employee by or in relation to the Auditor General is to be treated as having been done by or in relation to the WAO.
- (4) Nothing in this paragraph prejudices the application of sections 179 and 180 of the 1992 Act (collective agreements presumed to be unenforceable in specified circumstances) to the agreement.
- (5) In this paragraph—
- “collective agreement” has the same meaning as in the 1992 Act,
 - “recognised” has the meaning given in section 178(3) of the 1992 Act,
 - “trade union” has the same meaning as in the 1992 Act, and
 - “1992 Act” means the Trade Union and Labour Relations (Consolidation) Act 1992.

Cydnabod undebau llafur

- 8 (1) Pan oedd undeb llafur annibynnol wedi ei gydnabod gan yr Archwilydd Cyffredinol i unrhyw raddau cyn y trosglwyddiad a grybwyllir ym mharagraff 5(1) mewn perthynas ag unrhyw gyflogai y trosglwyddwyd ei gyflogaeth, ar ôl y trosglwyddiad –
- (a) mae'r undeb hwnnw i'w drin fel pe bai wedi ei gydnabod gan SAC i'r un graddau mewn perthynas â'r cyflogeion hynny, a
 - (b) caniateir i unrhyw gytundeb ar gyfer cydnabyddiaeth gael ei amrywio neu ei ddad-wneud yn unol â hynny.
- (2) Yn y paragraff hwn –
- mae i "cydnabod" yr ystyr a roddir i "recognised" yn adran 178(3) o Ddeddf 1992, mae i "undeb llafur annibynnol" yr ystyr a roddir i "independent trade union" yn adran 5 o Ddeddf 1992, ac
- ystyr "Deddf 1992" yw Deddf Undebau Llafur a Chysylltiadau Llafur (Cydgrynhoi) 1992.

Diswyddo mewn perthynas â throsglwyddo

- 9 (1) Mae is-baragraffau (2) a (3) yn gymwys –
- (a) i gyflogai i'r Archwilydd Cyffredinol;
 - (b) i gyflogai i SAC y trosglwyddir ei gyflogaeth o dan baragraff 5.
- (2) Os diswyddir cyflogai y mae'r is-baragraff hwn yn gymwys iddo, mae'r cyflogai hwnnw i'w drin fel petai wedi cael ei ddiswyddo'n annheg at ddibenion Rhan X o Ddeddf Hawliau Cyflogaeth 1996 os yr unig reswm neu'r prif reswm dros y diswyddiad yw –
- (a) y trosglwyddiad a grybwyllir ym mharagraff 5(1), neu
 - (b) rheswm sy'n gysylltiedig â'r trosglwyddiad nad yw'n rheswm economaidd, technegol neu sefydliadol sy'n peri newidiadau yn y gweithlu.
- (3) Os diswyddir cyflogai y mae'r is-baragraff hwn yn gymwys iddo, mae'r rheswm dros y diswyddiad hwnnw i'w drin at ddibenion adrannau 98(1) a 135 o Ddeddf Hawliau Cyflogaeth 1996 (rheswm dros ddiswyddo) fel petai wedi bod am fod y swydd wedi ei dileu os yr unig reswm neu'r prif reswm dros y diswyddiad yw rheswm sy'n gysylltiedig â'r trosglwyddiad a grybwyllir ym mharagraff 5(1) sy'n rheswm economaidd, technegol neu sefydliadol sy'n peri newidiadau yn y gweithlu.
- (4) Nid yw is-baragraff (3) yn rhagfarnu cymhwysiad adran 98(4) o Ddeddf Hawliau Cyflogaeth 1996 (prawf ar gyfer diswyddiad teg).
- (5) Ond nid yw is-baragraff (2) yn gymwys os yw cymhwyso adran 94 o Ddeddf Hawliau Cyflogaeth 1996 (yr hawl i beidio â chael eich diswyddo'n annheg) i'r diswyddiad wedi ei eithrio gan neu o dan unrhyw un neu ragor o'r darpariaethau yn y Ddeddf honno, Deddf Tribiwnlysoedd Cyflogaeth 1996 neu Ddeddf Undebau Llafur a Chysylltiadau Llafur (Cydgrynhoi) 1992.

Trade union recognition

- 8 (1) Where before the transfer mentioned in paragraph 5(1) an independent trade union was recognised by the Auditor General to any extent in relation to any employee whose employment transferred, after the transfer –
- (a) that union is to be treated as having been recognised by the WAO to the same extent in relation to those employees, and
 - (b) any agreement for recognition may be varied or rescinded accordingly.
- (2) In this paragraph –
- “independent trade union” has the meaning given in section 5 of the 1992 Act,
 - “recognised” has the meaning given in section 178(3) of the 1992 Act, and
 - “1992 Act” means the Trade Union and Labour Relations (Consolidation) Act 1992.

Dismissal in relation to transfer

- 9 (1) Sub-paragraphs (2) and (3) apply –
- (a) to an employee of the Auditor General;
 - (b) to an employee of the WAO whose employment transferred under paragraph 5.
- (2) If an employee to whom this sub-paragraph applies is dismissed, that employee is to be treated as unfairly dismissed for the purposes of Part X of the Employment Rights Act 1996 if the sole or principal reason for the dismissal is –
- (a) the transfer mentioned in paragraph 5(1), or
 - (b) a reason connected with the transfer that is not an economic, technical or organisational reason entailing changes in the workforce.
- (3) If an employee to whom this sub-paragraph applies is dismissed, the reason for that dismissal is to be treated for the purposes of sections 98(1) and 135 of the Employment Rights Act 1996 (reason for dismissal) as having been for redundancy if the sole or principal reason for the dismissal is a reason connected with the transfer mentioned in paragraph 5(1) that is an economic, technical or organisational reason entailing changes in the workforce.
- (4) Sub-paragraph (3) does not prejudice the application of section 98(4) of the Employment Rights Act 1996 (test of fair dismissal).
- (5) But sub-paragraph (2) does not apply if the application of section 94 of the Employment Rights 1996 Act (right not to be unfairly dismissed) to the dismissal is excluded by or under any provision of that Act, the Employment Tribunals Act 1996 or the Trade Union and Labour Relations (Consolidation) Act 1992.

Trosglwyddo eiddo arall a hawliau a rhwymedigaethau eraill

- 10 (1) Ar y diwrnod trosglwyddo, trosglwyddir i SAC yr eiddo, yr hawliau a'r rhwymedigaethau y mae gan yr Archwilydd Cyffredinol hawl iddynt, neu y mae'r Archwilydd Cyffredinol yn ddarostyngedig iddynt mewn perthynas ag unrhyw swyddogaeth a drosglwyddir, a byddant wedi eu breinio yn SAC o'r diwrnod hwnnw ymlaen.
- (2) Mae is-baragraff (1) yn gweithredu mewn perthynas ag eiddo, hawliau a rhwymedigaethau –
- (a) p'un a ellid fod wedi eu trosglwyddo fel arall ai peidio;
- (b) ni waeth pa fath o ofyniad am gydsyniad a fyddai'n gymwys fel arall.
- (3) Caiff unrhyw beth (gan gynnwys achosion cyfreithiol) sy'n ymwneud â'r canlynol –
- (a) unrhyw swyddogaeth a drosglwyddir, neu
- (b) unrhyw eiddo, hawliau neu rwymedigaethau a drosglwyddir yn rhinwedd is-baragraff (1) mewn cysylltiad ag unrhyw swyddogaeth a drosglwyddir,
- ac sydd yn y broses o gael ei wneud gan yr Archwilydd Cyffredinol, neu mewn perthynas ag ef, yn union cyn y diwrnod trosglwyddo, barhau i gael ei wneud o'r diwrnod hwnnw ymlaen gan SAC neu mewn perthynas â hi.
- (4) Bydd unrhyw beth a wnaed gan yr Archwilydd Cyffredinol neu mewn perthynas ag ef at ddibenion y canlynol neu mewn cysylltiad â'r canlynol –
- (a) unrhyw swyddogaeth a drosglwyddir, neu
- (b) unrhyw eiddo, hawliau neu rwymedigaethau a drosglwyddir yn rhinwedd is-baragraff (1) mewn cysylltiad ag unrhyw swyddogaeth a drosglwyddir,
- ac sydd yn cael effaith yn union cyn y diwrnod trosglwyddo yn cael effaith fel petai wedi ei wneud gan SAC neu mewn perthynas â hi o'r diwrnod hwnnw ymlaen.
- (5) Mewn unrhyw offerynnau, contractau neu achosion cyfreithiol sy'n ymwneud â'r canlynol –
- (a) unrhyw swyddogaeth a drosglwyddir, neu
- (b) unrhyw eiddo, hawliau neu rwymedigaethau a drosglwyddir yn rhinwedd is-baragraff (1) mewn cysylltiad ag unrhyw swyddogaeth a drosglwyddir,
- ac sydd wedi eu gwneud neu eu cychwyn cyn y diwrnod trosglwyddo, mae cyfeiriad at yr Archwilydd Cyffredinol i'w drin o'r diwrnod hwnnw ymlaen fel cyfeiriad at SAC neu fel petai'n cynnwys cyfeiriad at SAC.
- (6) Nid yw'r paragraff hwn yn gymwys mewn perthynas â hawliau a rhwymedigaethau o dan contract cyflogaeth fel aelod o staff yr Archwilydd Cyffredinol a drosglwyddir i SAC yn rhinwedd paragraff 5.
- (7) Yn y paragraff hwn –

Transfer of other property, rights and liabilities

- 10 (1) On the transfer day, the property, rights and liabilities to which the Auditor General is entitled or subject in connection with any transferred function are transferred to and vest in the WAO.
- (2) Sub-paragraph (1) operates in relation to property, rights and liabilities –
- (a) whether or not they would otherwise be capable of being transferred;
 - (b) irrespective of any kind of requirement for consent that would otherwise apply.
- (3) Anything (including legal proceedings) which relates to –
- (a) any transferred function, or
 - (b) any property, rights or liabilities transferred by virtue of sub-paragraph (1) in connection with any transferred function,
- and which is in the process of being done by or in relation to the Auditor General immediately before the transfer day may be continued on or after that day by or in relation to the WAO.
- (4) Anything which was done by or in relation to the Auditor General for the purposes of or in connection with –
- (a) any transferred function, or
 - (b) any property, rights or liabilities transferred by virtue of sub-paragraph (1) in connection with any transferred function,
- and which is in effect immediately before the transfer day has effect on or after that day as if done by or in relation to the WAO.
- (5) In any instruments, contracts or legal proceedings which relate to –
- (a) any transferred function, or
 - (b) any property, rights or liabilities transferred by virtue of sub-paragraph (1) in connection with any transferred function,
- and which are made or commenced before the transfer day, a reference to the Auditor General is to be treated on or after that day as a reference to, or as including a reference to, the WAO.
- (6) This paragraph does not apply in relation to rights and liabilities under a contract of employment as a member of the staff of the Auditor General transferred to the WAO by virtue of paragraph 5.
- (7) In this paragraph –

ystyr “diwrnod trosglwyddo” (“*transfer day*”), mewn perthynas â swyddogaeth a drosglwyddir, yw’r diwrnod pan ddaeth y swyddogaeth yn arferadwy gan SAC am y tro cyntaf;

ystyr “swyddogaeth a drosglwyddir” (“*transferred function*”) yw swyddogaeth—

- (a) a roddir i SAC neu a osodir arni gan ddarpariaeth o’r Ddeddf hon sydd yn ailddeddfu (gydag addasiadau neu hebddynt) ddarpariaeth o unrhyw ddeddfiad a roddodd yr un swyddogaeth neu swyddogaeth sylweddol debyg i’r Archwilydd Cyffredinol neu a osododd swyddogaeth felly arno, neu
- (b) a roddir i SAC neu a osodir arni gan unrhyw ddeddfiad o ganlyniad i ddiwygio’r deddfiad hwnnw gan y Ddeddf hon neu odani.

- 11 (1) Mae tystysgrif a ddyroddir gan Weinidogion Cymru yn nodi bod eiddo wedi ei drosglwyddo yn rhinwedd paragraff 10(1) yn dystiolaeth bendant o’r trosglwyddiad.
- (2) Mae paragraff 10 yn cael effaith mewn perthynas ag eiddo, hawliau neu rwymedigaethau y mae’n gymwys iddynt er gwaethaf unrhyw ddarpariaeth (o ba natur bynnag) a fyddai fel arall yn rhwystro neu’n cosbi trosglwyddiad yr eiddo, yr hawliau neu’r rhwymedigaethau neu’n cyfyngu ar eu trosglwyddo.
- (3) Nid oes hawl i ragbrynu, hawl i ddychwelyd na hawl arall debyg yn gweithredu nac yn dod yn arferadwy o ganlyniad i unrhyw drosglwyddiad eiddo neu hawliau yn rhinwedd paragraff 10(1).
- (4) Mae unrhyw hawl o’r fath yn cael effaith yn achos unrhyw drosglwyddiad o’r fath fel pe bai’r trosglwyddwr a’r trosglwyddai yn un person yn gyfreithiol ac nad oedd eiddo na hawliau wedi eu trosglwyddo.
- (5) Telir y symiau digolledu hynny sy’n gyfiawn i unrhyw berson o ran unrhyw hawl o’r fath a fyddai, ar wahân i is-baragraff (3), wedi gweithredu o blaid y person hwnnw neu wedi dod yn arferadwy ganddo, ond na all weithredu o blaid y person hwnnw na dod yn arferadwy ganddo bellach oherwydd gweithrediad yr is-baragraff hwnnw.
- (6) Ond ni thelir symiau digolledu o dan is-baragraff (5) i’r Archwilydd Cyffredinol, i SAC nac i gyn-Archwilydd Cyffredinol.
- (7) Mae symiau digolledu sy’n daladwy yn rhinwedd is-baragraff (5) i’w talu gan SAC.
- (8) Mae unrhyw swm a delir o dan is-baragraff (7) i’w godi ar Gronfa Gyfunol Cymru a’i dalu ohono.
- (9) Mae is-baragraffau (2) i (8) yn gymwys mewn perthynas â chreu hawliau neu fuddiannau, neu wneud unrhyw beth arall mewn perthynas ag eiddo, fel y maent yn gymwys o ran trosglwyddo eiddo, ac mae cyfeiriadau at y trosglwyddwr a’r trosglwyddai i’w darllen yn unol â hynny.
- (10) Yn y paragraff hwn, ystyr “hawl i ddychwelyd” yw unrhyw hawl o dan ddarpariaeth ar gyfer dychweliad neu rifersiwn eiddo mewn amgylchiadau penodol.

“transferred function” (“*swyddogaeth a drosglwyddir*”) means a function—

- (a) conferred or imposed on the WAO by a provision of this Act which re-enacts (with or without modifications) a provision of any enactment which conferred or imposed the same or substantially the same function on the Auditor General, or
- (b) conferred or imposed on the WAO by any enactment in consequence of the amendment of that enactment by or under this Act;

“transfer day” (“*diwrnod trosglwyddo*”), in relation to a transferred function, means the day when the function first became exercisable by the WAO.

- 11 (1) A certificate issued by the Welsh Ministers that property has been transferred by virtue of paragraph 10(1) is conclusive evidence of the transfer.
- (2) Paragraph 10 has effect in relation to property, rights or liabilities to which it applies in spite of any provision (of whatever nature) which would otherwise prevent, penalise or restrict the transfer of the property, rights or liabilities.
- (3) A right of pre-emption, right of return or other similar right does not operate or become exercisable as a result of any transfer of property or rights by virtue of paragraph 10(1).
- (4) Any such right has effect in the case of any such transfer as if the transferee were the same person in law as the transferor and no transfer of the property or rights had taken place.
- (5) Such compensation as is just is to be paid to any person in respect of any such right which would, apart from sub-paragraph (3), have operated in favour of or become exercisable by that person but which, in consequence of the operation of that sub-paragraph, cannot subsequently operate in favour or become exercisable by that person.
- (6) But no compensation is to be paid under sub-paragraph (5) to the Auditor General, to the WAO, or to a former Auditor General.
- (7) Compensation payable by virtue of sub-paragraph (5) is to be paid by the WAO.
- (8) Any amount paid under sub-paragraph (7) is to be charged on and paid out of the Welsh Consolidated Fund.
- (9) Sub-paragraphs (2) to (8) apply in relation to the creation of rights or interests, or the doing of anything else, in relation to property as they apply in relation to a transfer of property, and references to the transferor and transferee are to be read accordingly.
- (10) In this paragraph “right of return” means any right under a provision for the return or reversion of property in specified circumstances.

Atebolrwydd troseddol yr Archwilydd Cyffredinol

- 12 (1) I'r graddau y mae unrhyw atebolrwydd troseddol sydd gan yr Archwilydd Cyffredinol yn gysylltiedig ag eiddo, hawliau neu rhwymedigaethau a drosglwyddir i SAC yn rhinwedd paragraff 10, mae'r atebolrwydd troseddol hefyd yn cael ei drosglwyddo i SAC.
- (2) Mae paragraff 10(3) i (5) yn gymwys mewn perthynas ag atebolrwydd troseddol a drosglwyddir yn rhinwedd y paragraff hwn fel y mae'n gymwys i atebolrwydd a drosglwyddir yn rhinwedd paragraff 10(1).

Indemnïo

- 13 (1) Mae'r rhwymedigaethau sydd wedi eu cwmpasu gan adran 29 yn cynnwys—
- (a) rhwymedigaethau sy'n codi cyn i'r adran honno ddod i rym, a
 - (b) rhwymedigaethau sy'n codi mewn perthynas ag unrhyw weithred neu anweithred a ddigwyddodd cyn i'r adran honno ddod i rym.
- (2) Mae is-baragraff (3) yn gymwys pan—
- (a) daw swm yn dyladwy gan gyn-Archwilydd Cyffredinol a benodwyd cyn i adran 2 ddod i rym, a
 - (b) byddai'r swm hwnnw wedi ei godi ar Gronfa Gyfunol Cymru o dan baragraff 9(1) o Atodlen 8 i Ddeddf Llywodraeth Cymru 2006 cyn i'r paragraff hwnnw gael ei ddiddymu gan y Ddeddf hon.
- (3) Mae paragraff 9(1) o Atodlen 8 i Ddeddf Llywodraeth Cymru 2006 yn parhau i gael effaith o ran y person hwnnw a'r swm hwnnw fel pe na bai'r diddymiad wedi dod i rym.

Criminal liability of the Auditor General

- 12 (1) To the extent that any criminal liability incurred by the Auditor General is connected with property, rights or liabilities transferred to the WAO by virtue of paragraph 10, that criminal liability is transferred to the WAO.
- (2) Paragraph 10(3) to (5) applies in relation to criminal liability transferred by virtue of this paragraph as it applies to a liability transferred by virtue of paragraph 10(1).

Indemnification

- 13 (1) The liabilities covered by section 29 include—
- (a) liabilities that arise before the coming into force of that section, and
 - (b) liabilities that arise in relation to any act or omission occurring before the coming into force of that section.
- (2) Sub-paragraph (3) applies where—
- (a) a sum becomes payable by a former Auditor General appointed before the coming into force of section 2, and
 - (b) that sum would have been charged on the Welsh Consolidated Fund under paragraph 9(1) of Schedule 8 to the Government of Wales Act 2006 prior to the repeal of that paragraph by this Act.
- (3) Paragraph 9(1) of Schedule 8 to the Government of Wales Act 2006 continues to have effect with respect that person and that sum as if that repeal had not come into force.

ATODLEN 4
(cyflwynwyd gan adran 34)

MÂN DDIWYGIADAU A DIWYGIADAU CANLYNIADOL

Deddf Blwydd-daliadau 1972

- 1 Yn Atodlen 1 i Ddeddf Blwydd-daliadau 1972 (swyddi y mae adran 1 o'r Ddeddf honno'n gymwys iddynt), yn y rhestr "Other bodies" yn lle "Employment as a member of the staff of the Auditor General for Wales" rhodder "Employment as a member of the staff of the Wales Audit Office".

Deddf Cyllid 1989

- 2 Yn adran 182 o Ddeddf Cyllid 1989 (datgelu gwybodaeth), yn is-adran (4)(a), ar ôl is-baragraff (iii), mewnosoder –
- “(iia) of the Wales Audit Office and any member or employee of that Office,”.

Deddf Gweinyddu Nawdd Cymdeithasol 1992

- 3 Yn is-adran (8) o adran 123 o Ddeddf Gweinyddu Nawdd Cymdeithasol 1992 (datgelu gwybodaeth heb awdurdod mewn perthynas â phersonau penodol), ar ôl paragraff (ba), mewnosoder –
- “(bb) any member of the staff of the Wales Audit Office, and any person providing services to that Office”.

Deddf Addysg 1997

- 4 Yn adran 41A o Ddeddf Addysg 1997 (arolygiadau sy'n ymwneud â chydweithrediad Archwilydd Cyffredinol Cymru), yn is-adran (6), yn lle "the Auditor General for Wales an amount equal to the full costs incurred by the Auditor General for Wales in providing the assistance" rhodder "the Wales Audit Office a fee, in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013 (which may not exceed the full cost incurred by the Auditor General in providing the assistance)".

Deddf Llywodraeth Cymru 1998

- 5 Mae Deddf Llywodraeth Cymru 1998 wedi ei diwygio fel a ganlyn.
- 6 (1) Mae adran 145C wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (2), hepgorer "or on his behalf".
- (3) Yn is-adran (3) (astudiaethau yn ymwneud â landlordiaid cymdeithasol cofrestredig), yn lle "make good to the Auditor General for Wales the full costs incurred by him in undertaking the programme" rhodder "pay to the Wales Audit Office a sum with respect 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".

SCHEDULE 4
(introduced by section 34)

MINOR AND CONSEQUENTIAL AMENDMENTS

Superannuation Act 1972

- 1 In Schedule 1 to the Superannuation Act 1972 (offices to which section 1 of that Act applies), in the list of “Other bodies” for “Employment as a member of the staff of the Auditor General for Wales” substitute “Employment as a member of the staff of the Wales Audit Office”.

Finance Act 1989

- 2 In section 182 of the Finance Act 1989 (disclosure of information), in subsection (4)(a), after sub-paragraph (iii), insert—
- “(iia) of the Wales Audit Office and any member or employee of that Office,”.

Social Security Administration Act 1992

- 3 In subsection (8) of section 123 of the Social Security Administration Act 1992 (unauthorised disclosure of information relating to particular persons) after paragraph (ba), insert—
- “(bb) any member of the staff of the Wales Audit Office, and any person providing services to that Office”.

Education Act 1997

- 4 In section 41A of the Education Act 1997 (inspections involving collaboration of Auditor General for Wales), in subsection (6), for “the Auditor General for Wales an amount equal to the full costs incurred by the Auditor General for Wales in providing the assistance” substitute “the Wales Audit Office a fee, in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013 (which may not exceed the full cost incurred by the Auditor General in providing the assistance)”.

Government of Wales Act 1998

- 5 The Government of Wales Act 1998 is amended as follows.
- 6 (1) Section 145C is amended as follows.
- (2) In subsection (2), omit “or on his behalf”.
- (3) In subsection (3) (studies relating to registered social landlords), for “make good to the Auditor General for Wales the full costs incurred by him in undertaking the programme” substitute “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) Ar ôl is-adran (9), mewnosoder –

“(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.”.

7 (1) Mae adran 145D (cymorth a chyngor i landlordiaid cymdeithasol cofrestredig) wedi ei diwygio fel a ganlyn.

(2) Yn is-adran (2), yn lle “the Auditor General for Wales thinks fit” rhodder “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”.

(3) Ar ôl is-adran (2), mewnosoder –

“(2A) Any sums charged in relation to advice or assistance provided under this section may not exceed the full cost of providing that advice or assistance.”.

(4) Yn is-adran (3), yn lle “paragraph 21 of Schedule 8 to the Government of Wales Act 2006 (arrangements between Auditor General for Wales and certain bodies)” rhodder “section 19 of the Public Audit (Wales) Act 2013 (arrangements for the provision of services between the Wales Audit Office and certain bodies)”.

8 Yn is-adran (2) o adran 146 (trosglwyddo swyddogaethau’r Rheolwr ac Archwilydd Cyffredinol), ym mharagraff (b), ar ôl “the Auditor General for Wales,” mewnosoder “the Wales Audit Office,”.

Deddf Llywodraeth Leol 1999

9 Mae Deddf Llywodraeth Leol 1999 wedi ei diwygio fel a ganlyn.

10 Yn is-adran (7) o adran 11 (pwerau a dyletswyddau arolygwyr), hepgorer paragraff (b).

11 Hefgorer adran 12A (ffioedd: arolygiadau o dan adran 10A).

12 Hefgorer adran 13A (adroddiadau ar arolygiadau o dan adran 10A).

13 Yn is-adran (7) o adran 23 (cyfrifon), hepgorer “or the Auditor General for Wales”.

14 Yn is-adran (2) o adran 25 (cydgysylltu arolygiadau etc), hepgorer paragraff (aa).

15 Yn adran 26 (canllawiau), hepgorer is-adran (3A).

16 Yn lle paragraff (b) o adran 33(3) (cyllid), rhodder –

“(b) the Wales Audit Office in respect of expenditure incurred or to be incurred by the Auditor General for Wales under the Local Government (Wales) Measure 2009.”.

Deddf Rhyddid Gwybodaeth 2000

17 Mae Deddf Rhyddid Gwybodaeth 2000 wedi ei diwygio fel a ganlyn.

18 (1) Mae is-adran (5) o adran 36 (gwybodaeth esempt: rhagfarnu cynnal materion cyhoeddus yn effeithiol) wedi ei diwygio fel a ganlyn.

(4) After subsection (9), insert –

“(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.”.

7 (1) Section 145D (advice and assistance for registered social landlords) is amended as follows.

(2) In subsection (2), for “the Auditor General for Wales thinks fit” substitute “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”.

(3) After subsection (2), insert –

“(2A) Any sums charged in relation to advice or assistance provided under this section may not exceed the full cost of providing that advice or assistance.”.

(4) In subsection (3), for “paragraph 21 of Schedule 8 to the Government of Wales Act 2006 (arrangements between Auditor General for Wales and certain bodies)” substitute “section 19 of the Public Audit (Wales) Act 2013 (arrangements for the provision of services between the Wales Audit Office and certain bodies)”.

8 In subsection (2) of section 146 (transfer of functions of Comptroller and Auditor General), in paragraph (b), after “the Auditor General for Wales,” insert “the Wales Audit Office,”.

Local Government Act 1999

9 The Local Government Act 1999 is amended as follows.

10 In subsection (7) of section 11 (inspectors’ powers and duties), omit paragraph (b).

11 Omit section 12A (fees: inspections under section 10A).

12 Omit section 13A (reports of inspections under section 10A).

13 In subsection (7) of section 23 (accounts), omit “or the Auditor General for Wales”.

14 In subsection (2) of section 25 (coordination of inspections, etc), omit paragraph (aa).

15 In section 26 (guidance), omit subsection (3A).

16 For paragraph (b) of section 33(3) (finance), substitute –

“(b) the Wales Audit Office in respect of expenditure incurred or to be incurred by the Auditor General for Wales under the Local Government (Wales) Measure 2009.”.

Freedom of Information Act 2000

17 The Freedom of Information Act 2000 is amended as follows.

18 (1) Subsection (5) of section 36 (exempt information: prejudice to effective conduct of public affairs) is amended as follows.

- (2) Ym mharagraff (gb), ar ôl “the Auditor General for Wales” mewnosoder “, the Wales Audit Office”.
- (3) Ym mharagraff (k) ar ôl y cyfeiriad cyntaf at “the Auditor General for Wales”, mewnosoder “or the Wales Audit Office”.
- 19 Yn Rhan 6 o Atodlen 1 (cyrff cyhoeddus y mae’r Ddeddf hon yn gymwys iddynt - cyrff a swyddi cyhoeddus eraill: cyffredinol), mewnosoder yn y man priodol “the Wales Audit Office”.

Deddf Archwilio Cyhoeddus (Cymru) 2004

- 20 Mae Deddf Archwilio Cyhoeddus (Cymru) 2004 wedi ei diwygio fel a ganlyn.
- 21 Hepgorer adran 14 (penodi archwilwyr) a 15 (personau i gynorthwyo archwilwyr).
- 22 Hepgorer adran 16 (cod ymarfer archwilio).
- 23 (1) Mae adran 17 (dyletswyddau cyffredinol archwilwyr) wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (2), yn lle “An auditor must” rhodder “The Auditor General for Wales must”.
- (3) Hepgorer is-adrannau (3) a (4).
- (4) Yn unol â hynny, pennawd adran 17 bellach fydd “General duties on audit of accounts”.
- 24 Hepgorer adran 18 (hawl archwilwyr i ddogfennau a gwybodaeth) ac 19 (hawl archwilwyr i ddogfennau a gwybodaeth: troseddau).
- 25 (1) Mae adran 20 (ffioedd am archwiliad) wedi ei diwygio fel a ganlyn.
- (2) Cyn is-adran (1), mewnosoder –
- “(A1) The Wales Audit Office must, in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013, charge a fee in respect of functions exercised by the Auditor General for Wales –
- (a) in auditing the accounts of local government bodies in Wales under this Chapter, and
- (b) in undertaking studies at the request of a local government body under section 44.”.
- (3) Yn unol â hynny, pennawd adran 20 bellach fydd “Fees in respect of functions exercised by the Auditor General for Wales”.
- (4) Yn is-adran (1), yn lle “The Auditor General for Wales” rhodder “The Wales Audit Office”.
- (5) Yn is-adran (2)–
- (a) yn lle “the Auditor General for Wales” bob tro y mae’r geiriau hynny’n ymddangos rhodder “the Wales Audit Office”;
- (b) ym mharagraff (a), yn lle “of local authorities” rhodder “of local government bodies”;
- (c) yn lle paragraff (b), rhodder –
- “(b) such other persons as the Wales Audit Office thinks fit.”.
- (6) Hepgorer is-adran (3).

- (2) In paragraph (gb), after “the Auditor General for Wales” insert “, the Wales Audit Office”.
 - (3) In paragraph (k) after the first reference to “the Auditor General for Wales”, insert “or the Wales Audit Office”.
- 19 In Part 6 of Schedule 1 (public authorities to which the Act applies - other public bodies and offices: general), insert at the appropriate place “the Wales Audit Office”.

Public Audit (Wales) Act 2004

- 20 The Public Audit (Wales) Act 2004 is amended as follows.
- 21 Omit section 14 (appointment of auditors) and 15 (persons to assist auditors).
- 22 Omit section 16 (code of audit practice).
- 23 (1) Section 17 (general duties of auditors) is amended as follows.
- (2) In subsection (2), for “An auditor must” substitute “The Auditor General for Wales must”.
 - (3) Omit subsections (3) and (4).
 - (4) Accordingly, the heading of section 17 becomes “General duties on audit of accounts”.
- 24 Omit section 18 (auditors’ rights to documents and information) and 19 (auditor’ rights to documents and information: offences).
- 25 (1) Section 20 (fees for audit) is amended as follows.
- (2) Before subsection (1), insert –
 - “(A1) The Wales Audit Office must, in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013, charge a fee in respect of functions exercised by the Auditor General for Wales –
 - (a) in auditing the accounts of local government bodies in Wales under this Chapter, and
 - (b) in undertaking studies at the request of a local government body under section 44.”.
 - (3) Accordingly, the heading of section 20 becomes “Fees in respect of functions exercised by the Auditor General for Wales”.
 - (4) In subsection (1), for “The Auditor General for Wales” substitute “The Wales Audit Office”.
 - (5) In subsection (2) –
 - (a) for “the Auditor General for Wales” each time those words appear substitute “the Wales Audit Office”;
 - (b) in paragraph (a), for “of local authorities” substitute “of local government bodies”;
 - (c) for paragraph (b), substitute –
 - “(b) such other persons as the Wales Audit Office thinks fit.”.
 - (6) Omit subsection (3).

- (7) Yn is-adran (4), yn lle “the Auditor General for Wales” rhodder “the Wales Audit Office”.
- (8) Yn is-adran (5) –
- (a) yn lle “the Auditor General for Wales” bob tro y mae’r geiriau hynny’n ymddangos rhodder “the Wales Audit Office”;
 - (b) hepgorer “him when prescribing”.
- (9) Ar ôl is-adran (5) mewnosoder –
- “(5A) But a fee charged under this section may not exceed the full cost of exercising the function to which it relates.”.
- (10) Hepgorer is-adran (6).
- 26 Hepgorer adran 21 (ffioedd a ragnodir gan y Cynulliad).
- 27 (1) Mae adran 22 (adroddiadau di-oed ac adroddiadau eraill er budd y cyhoedd) wedi ei diwygio fel a ganlyn.
- (2) Yn lle pob cyfeiriad at “an auditor” neu “the auditor” rhodder “the Auditor General for Wales”.
- (3) Yn is-adran (5), hepgorer “, and a copy of the report to the Auditor General for Wales,”.
- (4) Yn is-adran (6), hepgorer “, and a copy of the report to the Auditor General for Wales,”.
- 28 Yn adran 23 (adroddiad cyffredinol), yn lle pob cyfeiriad at “an auditor” neu “the auditor” rhodder “the Auditor General for Wales”.
- 29 Yn adran 24 (ystyried adroddiadau er budd y cyhoedd), yn lle “an auditor” rhodder “the Auditor General for Wales”.
- 30 (1) Mae adran 25 (y weithdrefn i ystyried adroddiadau ac argymhellion) wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (2), yn lle “an auditor of” rhodder “the Auditor General for Wales, in auditing”.
- (3) Yn is-adran (4), yn lle “the auditor” rhodder “the Auditor General for Wales”.
- (4) Yn is-adran (6), yn lle “An auditor” rhodder “The Auditor General for Wales”.
- 31 Yn adran 26 (cyhoeddusrwydd ar gyfer cyfarfodydd o dan adran 25), yn lle pob cyfeiriad at “an auditor” neu “the auditor” rhodder “the Auditor General for Wales”.
- 32 (1) Mae adran 27 (cyhoeddusrwydd ychwanegol ar gyfer adroddiadau di-oed) wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (1), yn lle “an auditor” rhodder “the Auditor General for Wales”.
- (3) Yn is-adran (5), yn lle “An auditor who has made a report under section 22(3)” rhodder “The Auditor General for Wales”.
- 33 (1) Mae adran 28 (cyhoeddusrwydd ychwanegol ar gyfer adroddiadau nad ydynt yn ddi-oed) wedi ei diwygio fel a ganlyn.
- (2) Am bob cyfeiriad at “an auditor” neu “the auditor” rhodder “the Auditor General for Wales”.
- (3) Hepgorer is-adran (4).

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- (7) In subsection (4), for “the Auditor General for Wales” substitute “the Wales Audit Office”.
- (8) In subsection (5) –
- (a) for “the Auditor General for Wales” each time those words appear substitute “the Wales Audit Office”;
 - (b) omit “him when prescribing”.
- (9) After subsection (5) insert –
- “(5A) But a fee charged under this section may not exceed the full cost of exercising the function to which it relates.”.
- (10) Omit subsection (6).
- 26 Omit section 21 (fees prescribed by Assembly).
- 27 (1) Section 22 (immediate and other reports in the public interest) is amended as follows.
- (2) For each reference to “an auditor” or “the auditor” substitute “the Auditor General for Wales”.
 - (3) In subsection (5), omit “, and a copy of the report to the Auditor General for Wales,”.
 - (4) In subsection (6), omit “, and a copy of the report to the Auditor General for Wales,”.
- 28 In section 23 (general report), for each reference to “an auditor” or “the auditor” substitute “the Auditor General for Wales”.
- 29 In section 24 (consideration of reports in the public interest), for “an auditor” substitute “the Auditor General for Wales”.
- 30 (1) Section 25 (procedure for consideration of reports and recommendations) is amended as follows.
- (2) In subsection (2), for “an auditor of” substitute “the Auditor General for Wales, in auditing”.
 - (3) In subsection (4), for “the auditor” substitute “the Auditor General for Wales”.
 - (4) In subsection (6), for “An auditor” substitute “The Auditor General for Wales”.
- 31 In section 26 (publicity for meetings under section 25), for each reference to “an auditor” or “the auditor” substitute “the Auditor General for Wales”.
- 32 (1) Section 27 (additional publicity for immediate reports) is amended as follows.
- (2) In subsection (1), for “an auditor” substitute “the Auditor General for Wales”.
 - (3) In subsection (5), for “An auditor who has made a report under section 22(3)” substitute “The Auditor General for Wales”.
- 33 (1) Section 28 (additional publicity for non-immediate reports) is amended as follows.
- (2) For each reference to “an auditor” or “the auditor” substitute “the Auditor General for Wales”.
 - (3) Omit subsection (4).

- 34 (1) Mae adran 29 (edrych ar ddatganiadau o gyfrifon ac adroddiadau archwilwyr) wedi ei diwygio fel a ganlyn.
- (2) Ym mharagraff (b) o is-adran (1), yn lle “an auditor” rhodder “the Auditor General for Wales”.
- (3) Yn unol â hynny pennawd adran 29 bellach fydd “Inspection of statements of accounts and Auditor General for Wales’ reports”.
- (4) Yn unol â hynny y croesbennawd cyn adran 29 bellach fydd “Public inspection etc and action by the Auditor General for Wales”.
- 35 (1) Mae adran 30 (edrych ar ddogfennau a chwestiynau mewn archwiliad) wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (2) –
- (a) yn lle “the auditor of those accounts” rhodder “the Auditor General for Wales”, a
- (b) yn lle “the auditor” rhodder “the Auditor General”.
- (3) Yn is-adran (3), yn lle “a body’s auditor” rhodder “the Auditor General for Wales”.
- 36 Yn adran 31 (yr hawl i wneud gwrthwynebiad mewn archwiliad), am bod cyfeiriad at “the auditor” rhodder “the Auditor General for Wales”.
- 37 (1) Mae adran 32 (datganiad bod eitem cyfrif yn anghyfreithlon) wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (1) –
- (a) yn lle “an auditor” rhodder “the Auditor General for Wales in”, a
- (b) yn lle “the auditor” rhodder “he”.
- (3) Yn is-adran (4), yn lle “an auditor” rhodder “the Auditor General for Wales”.
- (4) Yn is-adrannau (6) i (9), yn lle pob cyfeiriad at “an auditor” neu “the auditor” rhodder “the Auditor General for Wales”.
- 38 (1) Mae adran 33 (hysbysiadau cynghori) wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (1) –
- (a) yn lle “An auditor of accounts of a local government body in Wales” rhodder “The Auditor General for Wales”, a
- (b) ar ôl “is met” mewnosoder “with respect a local government body in Wales”.
- (3) Ym mharagraff (d) o is-adran (4), yn lle “the auditor of the body’s accounts” rhodder “the Auditor General for Wales”.
- (4) Ym mharagraff (c) o is-adran (6), yn lle “the auditor by whom the notice is issued” rhodder “the Auditor General for Wales”.
- (5) Yn is-adran (7), yn lle “The auditor by whom an advisory notice is issued” rhodder “The Auditor General for Wales”.
- (6) Yn is-adran (10), yn lle “the person who for the time being is the auditor of the body to which, or to an officer of which, the notice was addressed” rhodder “the Auditor General for Wales”.
- (7) Yn is-adran (11), yn lle “The auditor by whom an advisory notice is withdrawn” rhodder “The Auditor General for Wales”.

- 34 (1) Section 29 (inspection of statements of accounts and auditors' reports) is amended as follows.
- (2) In paragraph (b) of subsection (1), for "an auditor" substitute "the Auditor General for Wales".
- (3) Accordingly the heading of section 29 becomes "Inspection of statements of accounts and Auditor General for Wales' reports".
- (4) Accordingly the cross-heading before section 29 becomes "Public inspection etc and action by the Auditor General for Wales".
- 35 (1) Section 30 (inspection of documents and questions at audit) is amended as follows.
- (2) In subsection (2) –
- (a) for "the auditor of those accounts" substitute "the Auditor General for Wales", and
- (b) for "the auditor" substitute "the Auditor General".
- (3) In subsection (3), for "a body's auditor" substitute "the Auditor General for Wales".
- 36 In section 31 (right to make objection at audit), for each reference to "the auditor" substitute "the Auditor General for Wales".
- 37 (1) Section 32 (declaration that item of account is unlawful) is amended as follows.
- (2) In subsection (1) –
- (a) for "an auditor" substitute "the Auditor General for Wales in", and
- (b) for "the auditor" substitute "he".
- (3) In subsection (4), for "an auditor" substitute "the Auditor General for Wales".
- (4) In subsections (6) to (9), for each reference to "an auditor" or "the auditor" substitute "the Auditor General for Wales".
- 38 (1) Section 33 (advisory notices) is amended as follows.
- (2) In subsection (1) –
- (a) for "An auditor of accounts of a local government body in Wales" substitute "The Auditor General for Wales", and
- (b) after "is met" insert "in respect of a local government body in Wales".
- (3) In paragraph (d) of subsection (4), for "the auditor of the body's accounts" substitute "the Auditor General for Wales".
- (4) In paragraph (c) of subsection (6), for "the auditor by whom the notice is issued" substitute "the Auditor General for Wales".
- (5) In subsection (7), for "The auditor by whom an advisory notice is issued" substitute "The Auditor General for Wales".
- (6) In subsection (10), for "the person who for the time being is the auditor of the body to which, or to an officer of which, the notice was addressed" substitute "the Auditor General for Wales".
- (7) In subsection (11), for "The auditor by whom an advisory notice is withdrawn" substitute "The Auditor General for Wales".

- (8) Hepgorer is-adran (12).
- 39 (1) Mae adran 34 (effaith hysbysiad cynghori) wedi ei diwygio fel a ganlyn.
- (2) Ym mharagraff (b) o is-adran (5), yn lle "the person who is for the time being the auditor of the body's accounts" rhodder "the Auditor General for Wales".
- (3) Yn is-adran (8) –
- (a) yn lle "An auditor" rhodder "The Wales Audit Office", a
- (b) yn lle "by him" rhodder "by the Auditor General for Wales".
- 40 Yn is-adran (3) o adran 35 (hysbysiadau cynghori: camau cyfreithiol), yn lle "an auditor" rhodder "the Auditor General for Wales".
- 41 (1) Mae adran 36 (pŵer archwilydd i wneud hawliad am adolygiad barnwrol) wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (1) –
- (a) yn lle "An auditor appointed to audit accounts of a local government body in Wales" rhodder "The Auditor General for Wales", a
- (b) yn lle'r cyfeiriad cyntaf at "the body" rhodder "a local government body in Wales".
- (3) Yn is-adran (3), yn lle "an auditor" rhodder "the Auditor General for Wales".
- (4) Yn is-adran (4) –
- (a) yn lle "an auditor" rhodder "the Auditor General for Wales", a
- (b) yn lle "the auditor" rhodder "the Auditor General for Wales or the Wales Audit Office".
- 42 (1) Mae adran 37 (archwiliad eithriadol) wedi ei diwygio fel a ganlyn.
- (2) Yn lle pob cyfeiriad at "the Assembly" rhodder "the Welsh Ministers".
- (3) Yn is-adran (1), hepgorer "direct an auditor to".
- (4) Yn is-adran (4), hepgorer "direct an auditor to".
- (5) Yn is-adran (5), hepgorer paragraff (a).
- (6) Yn is-adran (8), yn lle "The Auditor General for Wales" rhodder "The Wales Audit Office".
- 43 Yn is-adran (2) o adran 38 (archwilio cyfrifon swyddogion), yn lle "The auditor of a body's accounts" rhodder "the Auditor General for Wales".
- 44 (1) Mae adran 39 (rheoliadau cyfrifon ac archwiliadau) wedi ei diwygio fel a ganlyn.
- (2) Yn lle pob cyfeiriad at "Assembly" rhodder "Welsh Ministers".
- (3) Yn is-adran (2), yn lle pob cyfeiriad at "it" rhodder "them".
- (4) Ym mharagraff (b) o is-adran (5), yn lle "an auditor" rhodder "the Auditor General for Wales or the Wales Audit Office".
- (5) Yn is-adran (6), ar ôl "may be recovered" mewnosoder "by the Wales Audit Office".
- 45 (1) Mae adran 40 (dogfennau sy'n ymwneud â chomisïynwyr heddlu a throsedd a phrif gwnstablaid) wedi ei diwygio fel a ganlyn.

- (8) Omit subsection (12).
- 39 (1) Section 34 (effect of an advisory notice) is amended as follows.
- (2) In paragraph (b) of subsection (5), for “the person who is for the time being the auditor of the body’s accounts” substitute “the Auditor General for Wales”.
- (3) In subsection (8) –
- (a) for “An auditor” substitute “The Wales Audit Office”, and
- (b) for “by him” substitute “by the Auditor General for Wales”.
- 40 In subsection (3) of section 35 (advisory notices: legal actions), for “an auditor” substitute “the Auditor General for Wales”.
- 41 (1) Section 36 (power of auditor to make a claim for judicial review) is amended as follows.
- (2) In subsection (1) –
- (a) for “An auditor appointed to audit accounts of a local government body in Wales” substitute “The Auditor General for Wales”, and
- (b) for the first reference to “the body” substitute “a local government body in Wales”.
- (3) In subsection (3) for “an auditor” substitute “the Auditor General for Wales”.
- (4) In subsection (4) –
- (a) for “an auditor” substitute “the Auditor General for Wales”, and
- (b) for “the auditor” substitute “the Auditor General for Wales or the Wales Audit Office”.
- 42 (1) Section 37 (extraordinary audit) is amended as follows.
- (2) For each reference to “the Assembly” substitute “the Welsh Ministers”.
- (3) In subsection (1) omit “direct an auditor to”.
- (4) In subsection (4) omit “direct an auditor to”.
- (5) In subsection (5), omit paragraph (a).
- (6) In subsection (8), for “The Auditor General for Wales” substitute “The Wales Audit Office”.
- 43 In subsection (2) of section 38 (audit of accounts of officers), for “The auditor of a body’s accounts” substitute “the Auditor General for Wales”.
- 44 (1) Section 39 (accounts and audit regulations) is amended as follows.
- (2) For each reference to “Assembly” substitute “Welsh Ministers”.
- (3) In subsection (2), for each reference to “it” substitute “them”.
- (4) In paragraph (b) of subsection (5), for “an auditor” substitute “the Auditor General for Wales or the Wales Audit Office”.
- (5) In subsection (6), after “may be recovered” insert “by the Wales Audit Office”.
- 45 (1) Section 40 (documents relating to police and crime commissioners and chief constables) is amended as follows.

- (2) Yn lle pob cyfeiriad at “Assembly” rhodder “Welsh Ministers”.
- (3) Yn is-adran (1), yn lle “receives a copy of a report under section 22(5) or (6)” rhodder “makes a report under section 22”.
- 46 (1) Mae adran 41 (astudiaethau ar gyfer gwella darbodaeth etc mewn gwasanaethau) wedi ei diwygio fel a ganlyn.
- (2) Yn is-adrannau (1) i (5), hepgorer pob cyfeiriad at “or promote”, “or promotes” ac “or promoting”.
- (3) Ym mharagraff (a) o is-adran (1), hepgorer “also best value authorities for the purposes of Part 1 of the Local Government Act 1999 or”.
- (4) Yn is-adran (6), yn lle “the Assembly” rhodder “the Welsh Ministers”.
- 47 (1) Mae adran 42 (astudiaethau ar effaith darpariaethau statudol etc) wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (1) –
- (a) hepgorer “or promote”, a
- (b) ym mharagraff (b), yn lle “the Assembly” rhodder “the Welsh Ministers”.
- (3) Yn is-adran (2), yn lle pob cyfeiriad at “the Assembly” rhodder “the National Assembly for Wales”.
- (4) Yn is-adran (3), hepgorer “or promoting”.
- (5) Yn is-adran (4), yn lle pob cyfeiriad at “Assembly” rhodder “Welsh Ministers”.
- 48 Yn is-adran (1) o adran 44 (astudiaethau ar gais cyrff llywodraeth leol yng Nghymru), hepgorer “or promote”.
- 49 (1) Mae adran 45 (astudiaethau gweinyddu budd-daliadau ar gyfer yr Ysgrifennydd Gwladol) wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (7), yn lle’r ail gyfeiriad at “the Auditor General for Wales” rhodder “the Wales Audit Office”.
- (3) Yn is-adran (8), yn lle “the Auditor General for Wales” rhodder “the Wales Audit Office, (but may not exceed the full cost incurred by the Auditor General for Wales in conducting, or assisting the Secretary of State to conduct, the study)”.
- (4) Ar ôl is-adran (8), rhodder –
- “(9) A fee payable under this section must be charged in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013.”.
- 50 Yn is-adran (2) o adran 46 (safonau perfformio: cyrff perthnasol), yn lle “the Assembly” rhodder “the Welsh Ministers”.
- 51 Yn is-adran (5) o adran 47 (cyhoeddi gwybodaeth o ran safonau perfformio), yn lle “The Assembly” rhodder “The Welsh Ministers”.
- 52 (1) Mae adran 51 (cyfeiriadau ac adroddiadau nawdd cymdeithasol i’r Ysgrifennydd Gwladol) wedi ei diwygio fel a ganlyn.
- (2) Hpgorer is-adran (2).
- (3) Yn is-adran (3), yn lle paragraff (a) rhodder –

- (2) For each reference to “Assembly” substitute “Welsh Ministers”.
- (3) In subsection (1), for “receives a copy of a report under section 22(5) or (6)” substitute “makes a report under section 22”.
- 46 (1) Section 41 (studies for improving economy etc in services) is amended as follows.
- (2) In subsections (1) to (5), omit each reference to “or promote”, “or promotes” and “or promoting”.
- (3) In paragraph (a) of subsection (1), omit “also best value authorities for the purposes of Part 1 of the Local Government Act 1999 or”.
- (4) In subsection (6), for “the Assembly” substitute “the Welsh Ministers”.
- 47 (1) Section 42 (studies on impact of statutory provisions etc) is amended as follows.
- (2) In subsection (1) –
- (a) omit “or promote”, and
- (b) in paragraph (b) for “the Assembly” substitute “the Welsh Ministers”.
- (3) In subsection (2), for each reference to “the Assembly” substitute “the National Assembly for Wales”.
- (4) In subsection (3), omit “or promoting”.
- (5) In subsection (4), for each reference to “Assembly” substitute “Welsh Ministers”.
- 48 In subsection (1) of section 44 (studies at request of local government bodies in Wales), omit “or promote”.
- 49 (1) Section 45 (benefit administration studies for Secretary of State) is amended as follows.
- (2) In subsection (7), for the second reference to “the Auditor General for Wales” substitute “the Wales Audit Office”.
- (3) In subsection (8), for “the Auditor General for Wales” substitute “the Wales Audit Office, (but may not exceed the full cost incurred by the Auditor General for Wales in conducting, or assisting the Secretary of State to conduct, the study)”.
- (4) After subsection (8), insert –
- “(9) A fee payable under this section must be charged in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013.”.
- 50 In subsection (2) of section 46 (performance standards: relevant bodies), for “the Assembly” substitute “the Welsh Ministers”.
- 51 In subsection (5) of section 47 (publication of information as to standards of performance), for “The Assembly” substitute “The Welsh Ministers”.
- 52 (1) Section 51 (social security references and reports to Secretary of State) is amended as follows.
- (2) Omit subsection (2).
- (3) In subsection (3), for paragraph (a) substitute –

“(a) made by him under section 22, and”.

- 53 (1) Mae adran 52 (hawliau Archwilydd Cyffredinol Cymru i ddogfennau a gwybodaeth) wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (2), ym mharagraff (c), yn lle “the Assembly” rhodder “the Welsh Ministers”.
- (3) Hepgorer is-adran (6).
- (4) Yn is-adran (8), yn lle “the Assembly” rhodder “the Welsh Ministers”.
- (5) Ar ôl is-adran (8) mewnosoder –
- “(9) A statutory instrument containing an order under subsection (2)(c) is (unless a draft of the order has been laid before, and approved by a resolution of the National Assembly for Wales) subject to annulment in pursuance of a resolution of the Assembly.”.
- 54 (1) Mae adran 53 (hawliau Archwilydd Cyffredinol Cymru i ddogfennau a gwybodaeth: troseddau) wedi ei diwygio fel a ganlyn.
- (2) Ym mharagraff (b) o is-adran (3), ar ôl “the Auditor General for Wales” mewnosoder “or the Wales Audit Office”.
- (3) Yn is-adran (4), ar ôl “may be recovered” mewnosoder “by the Wales Audit Office”.
- 55 (1) Mae adran 54 (cyfyngiadau ar ddatgelu gwybodaeth) wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (1), yn lle “or an auditor, or by a person acting on behalf of the Auditor General for Wales or an auditor” rhodder “or a person acting on behalf of the Auditor General for Wales by virtue of a delegation made under section 18 of the Public Audit (Wales) Act 2013”.
- (3) Yn is-adran (1) –
- (a) ym mharagraff (a), hepgorer “or Part 1 of the Local Government Act 1999 (c 27)”, a
- (b) ym mharagraff (b), hepgorer “or Part 1 of the Local Government Act 1999”.
- (4) Yn is-adran (2) –
- (a) ym mharagraff (b) –
- (i) hepgorer “or an auditor”, a
- (ii) hepgorer “or Part 1 of the Local Government Act 1999”;
- (b) ym mharagraff (e), yn lle “the Assembly” rhodder “the Welsh Ministers”.
- (5) Hepgorer is-adran (2ZB).
- (6) Yn is-adran (2ZC) –
- (a) hepgorer “or (2ZB)”, a
- (b) hepgorer “or an auditor”.
- (7) Hepgorer is-adrannau (6) i (8).
- 56 (1) Mae adran 54ZA (cydsyniad o dan adran 54(2ZC)) wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (3), hepgorer “or an auditor”.
- (3) Yn is-adran (6), yn lle “A person to whom a request for consent is made” rhodder “The Auditor General for Wales”.

“(a) made by him under section 22, and”.

- 53 (1) Section 52 (rights of Auditor General for Wales to documents and information) is amended as follows.
- (2) In subsection (2), in paragraph (c), for “the Assembly” substitute “the Welsh Ministers”.
- (3) Omit subsection (6).
- (4) In subsection (8), for “the Assembly” substitute “the Welsh Ministers”.
- (5) After subsection (8) insert—
- “(9) A statutory instrument containing an order under subsection (2)(c) is (unless a draft of the order has been laid before, and approved by a resolution of the National Assembly for Wales) subject to annulment in pursuance of a resolution of the Assembly.”.
- 54 (1) Section 53 (rights of Auditor General for Wales to documents and information: offences) is amended as follows.
- (2) In paragraph (b) of subsection (3), after “the Auditor General for Wales” insert “or the Wales Audit Office”.
- (3) In subsection (4), after “may be recovered” insert “by the Wales Audit Office”.
- 55 (1) Section 54 (restriction on disclosure of information) is amended as follows.
- (2) In subsection (1), for “or an auditor, or by a person acting on behalf of the Auditor General for Wales or an auditor” substitute “or a person acting on behalf of the Auditor General for Wales by virtue of a delegation made under section 18 of the Public Audit (Wales) Act 2013”.
- (3) In subsection (1)—
- (a) in paragraph (a), omit “or Part 1 of the Local Government Act 1999 (c 27)”, and
- (b) in paragraph (b) omit “or Part 1 of the Local Government Act 1999”.
- (4) In subsection (2)—
- (a) in paragraph (b)—
- (i) omit “or an auditor”, and
- (ii) omit “or Part 1 of the Local Government Act 1999”;
- (b) in paragraph (e), for “the Assembly” substitute “the Welsh Ministers”.
- (5) Omit subsection (2ZB).
- (6) In subsection (2ZC)—
- (a) omit “or (2ZB)”, and
- (b) omit “or an auditor”.
- (7) Omit subsections (6) to (8).
- 56 (1) Section 54ZA (consent under section 54(2ZC)) is amended as follows.
- (2) In subsection (3), omit “or an auditor”.
- (3) In subsection (6), for “A person to whom a request for consent is made” substitute “The Auditor General for Wales”.

- 57 Yn is-adran (1) o adran 56 (cyhoeddi gwybodaeth gan Archwilydd Cyffredinol Cymru), ym mharagraff (a), hepgorer "by an auditor".
- 58 Yn adran 58 (gorchmynion a rheoliadau), yn lle pob cyfeiriad at "the Assembly" rhodder "the Welsh Ministers".
- 59 Yn adran 59 (dehongli Rhan 2), hepgorer is-adrannau (2) a (3).
- 60 Yn adran 61 (archwilio cyrff GIG Cymru), ym mharagraff (b) o is-adran (2), yn lle "the Assembly" rhodder "the National Assembly for Wales".
- 61 (1) Mae adran 62 (cydweithredu â'r Cynulliad Cenedlaethol, y Comisiwn Archwilio a'r Comisiwn Archwilio ac Arolygu Gofal Iechyd (CHAI)) wedi ei diwygio fel a ganlyn.
- (2) Ym mharagraff (a), yn lle "the Assembly" rhodder "the Welsh Ministers".
- (3) Yn unol â hynny, pennawd adran 62 fydd "Co-operation with Welsh Ministers, Audit Commission or Care Quality Commission".
- 62 Yn is-adran (1) o adran 64A (pŵer i gynnal ymarferion paru data), hepgorer "or arrange for them to be conducted on his behalf".
- 63 (1) Mae adran 64B (darparu data'n orfodol) wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (1), ar ôl "or a person acting on his behalf" mewnosoder "by virtue of a delegation made under section 18 of the Public Audit (Wales) Act 2013".
- (3) Yn is-adran (4) –
- (a) ar ôl "the Auditor General" mewnosoder "or by the Wales Audit Office", a
- (b) ar ôl "from that body" mewnosoder "by the Wales Audit Office".
- 64 Yn is-adran (1) o adran 64C (darparu data'n wirfoddol), ar ôl "a person acting on his behalf" mewnosoder "by virtue of a delegation made under section 18 of the Public Audit (Wales) Act 2013".
- 65 (1) Mae adran 64D (datgelu canlyniadau paru data etc) wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (2) ym mharagraff (b), yn lle "an auditor" rhodder "the Auditor General".
- (3) Yn is-adran (6)(b), yn lle is-baragraff (iv) rhodder –
- "(iv) a health and social care body mentioned in paragraphs (a) to (e) of section 1(5) of the Health and Social Care (Reform) Act (Northern Ireland) 2009."
- 66 Yn is-adran (4) o adran 64E (cyhoeddi), hepgorer "an auditor or".
- 67 (1) Mae is-adran 64F (ffioedd am baru data) wedi ei diwygio fel a ganlyn.
- (2) Cyn is-adran (1), mewnosoder –
- "(A1) The Wales Audit Office may, in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013, charge a fee in respect of a data matching exercise undertaken by the Auditor General for Wales."
- (3) Yn is-adrannau (1) a (6) yn lle pob cyfeiriad at "Auditor General for Wales" rhodder "Wales Audit Office".
- (4) Yn is-adran (2), yn lle "the Auditor General" rhodder "the Wales Audit Office".

- 57 In subsection (1) of section 56 (publication of information by Auditor General for Wales), in paragraph (a), omit “by an auditor”.
- 58 In section 58 (orders and regulations), for each reference to “the Assembly” substitute “the Welsh Ministers”.
- 59 In section 59 (interpretation of Part 2), omit subsections (2) and (3).
- 60 In section 61 (audit of Welsh NHS bodies), in paragraph (b) of subsection (2), for “the Assembly” substitute “the National Assembly for Wales”.
- 61 (1) Section 62 (co-operation with Assembly, Audit Commission or CHAI) is amended as follows.
- (2) In paragraph (a) for “the Assembly” substitute “the Welsh Ministers”.
- (3) Accordingly, the heading of section 62 becomes “Co-operation with Welsh Ministers, Audit Commission or Care Quality Commission”.
- 62 In subsection (1) of section 64A (power to conduct data matching exercises), omit “or arrange for them to be conducted on his behalf”.
- 63 (1) Section 64B (mandatory provision of data) is amended as follows.
- (2) In subsection (1), after “or a person acting on his behalf” insert “by virtue of a delegation made under section 18 of the Public Audit (Wales) Act 2013”.
- (3) In subsection (4) –
- (a) after “the Auditor General” insert “or by the Wales Audit Office”, and
- (b) after “from that body” insert “by the Wales Audit Office”.
- 64 In subsection (1) of section 64C (voluntary provision of data), after “a person acting on his behalf” insert “by virtue of a delegation made under section 18 of the Public Audit (Wales) Act 2013”.
- 65 (1) Section 64D (disclosure of results of data matching etc) is amended as follows.
- (2) In subsection (2) in paragraph (b), for “an auditor” substitute “the Auditor General”.
- (3) In subsection (6)(b), for sub-paragraph (iv) substitute –
- “(iv) a health and social care body mentioned in paragraphs (a) to (e) of section 1(5) of the Health and Social Care (Reform) Act (Northern Ireland) 2009.”.
- 66 In subsection (4) of section 64E (publication), omit “an auditor or”.
- 67 (1) Section 64F (fees for data matching) is amended as follows.
- (2) Before subsection (1), insert –
- “(A1) The Wales Audit Office may, in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013, charge a fee in respect of a data matching exercise undertaken by the Auditor General for Wales.”.
- (3) In subsections (1) and (6) for each reference to “Auditor General for Wales” substitute “Wales Audit Office”.
- (4) In subsection (2), for “the Auditor General” substitute “the Wales Audit Office”.

(5) Yn is-adrannau (3), (4), (5) ac (8), yn lle pob cyfeiriad at “Auditor General” rhodder “Wales Audit Office”.

(6) Yn is-adran (7), yn lle “the Assembly” rhodder “the National Assembly for Wales”.

(7) Ar ôl is-adran (8) mewnosoder –

“(9) Any terms as to payment agreed by the Wales Audit Office under subsection (8) must be in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013.

(10) A fee charged under this section may not exceed the full cost of exercising the function to which it relates.”.

68 Yn is-adran (4) o adran 64G (cod ymarfer ar gyfer paru data), ym mharagraff (a), yn lle “the Assembly” rhodder “the National Assembly for Wales”.

69 (1) Mae adran 67A (cymorth gan Archwilydd Cyffredinol i arolygiaethau) wedi ei diwygio fel a ganlyn.

(2) Yn is-adran (2), yn lle “the Auditor General for Wales” rhodder “the Wales Audit Office”.

(3) Ar ddiwedd is-adran (2), ar ôl y gair “agree”, mewnosoder “, but any terms as to payment agreed by the Wales Audit Office must be made in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013”.

(4) Ar ôl is-adran (2), mewnosoder –

“(3) Any sums charged in relation to assistance provided under this section may not exceed the full cost of providing that assistance.”.

Deddf Llywodraeth Cymru 2006

70 Mae Deddf Llywodraeth Cymru 2006 wedi ei diwygio fel a ganlyn.

71 Yn adran 37 (y pŵer i alw), yn is-adran (1), ar ôl “functions” mewnosoder “, relevant to the exercise of any of the Auditor General for Wales’ functions, or relevant to the oversight and supervision of the Auditor General for Wales, or to the oversight and supervision of the exercise of any of his or her functions”.

72 Yn is-adran (1)(c) o adran 120 (delio â derbyniadau), yn lle “the Auditor General” rhodder “the Wales Audit Office”.

73 Yn is-adran (3)(c) o adran 124 (taliadau allan o Gronfa Gyfunol Cymru), yn lle “the Auditor General” rhodder “the Wales Audit Office”.

74 Yn is-adran (4) o adran 129 (cymeradwyaeth i godi taliadau), yn lle “the Auditor General” rhodder “the Wales Audit Office”.

75 Yn is-adran (1) o adran 143 (adroddiadau’r Pwyllgor Archwilio), hepgorer paragraff (b).

76 (1) Mae is-adran (2) o adran 144 (cyhoeddi cyfrifon ac adroddiadau archwilio etc) wedi ei diwygio fel a ganlyn.

(2) Ym mharagraff (b) yn lle “paragraph 14 of Schedule 8” rhodder “paragraph 34 of Schedule 1 to the Public Audit (Wales) Act 2013”.

(3) Ym mharagraff (c), hepgorer “or estimate” ac “or paragraph 12(3) of Schedule 8”.

(4) Ar ôl paragraff (c), mewnosoder –

- (5) In subsections (3), (4), (5) and (8) for each reference to “Auditor General” substitute “Wales Audit Office”.
- (6) In subsection (7), for “the Assembly” substitute “the National Assembly for Wales”.
- (7) After subsection (8) insert—
- “(9) Any terms as to payment agreed by the Wales Audit Office under subsection (8) must be in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013.
- (10) A fee charged under this section may not exceed the full cost of exercising the function to which it relates.”.
- 68 In subsection (4) of section 64G (code of data matching practice), in paragraph (a) for “the Assembly” substitute “the National Assembly for Wales”.
- 69 (1) Section 67A (assistance by Auditor General to inspectorates) is amended as follows.
- (2) In subsection (2), for “the Auditor General for Wales” substitute “the Wales Audit Office”.
- (3) At the end of subsection (2), after the word “agree”, insert “, but any terms as to payment agreed by the Wales Audit Office must be made in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013”.
- (4) After subsection (2), insert—
- “(3) Any sums charged in relation to assistance provided under this section may not exceed the full cost of providing that assistance.”.

Government of Wales Act 2006

- 70 The Government of Wales Act 2006 is amended as follows.
- 71 In section 37 (power to call), in subsection (1), after “functions” insert “, relevant to the exercise of any of the Auditor General for Wales’ functions, or relevant to the oversight and supervision of the Auditor General for Wales, or to the oversight and supervision of the exercise of any of his or her functions”.
- 72 In subsection (1)(c) of section 120 (destination of receipts), for “the Auditor General” substitute “the Wales Audit Office”.
- 73 In subsection (3)(c) of section 124 (payments out of Welsh Consolidated Fund), for “the Auditor General” substitute “the Wales Audit Office”.
- 74 In subsection (4) of section 129 (approvals to draw), for “the Auditor General” substitute “the Wales Audit Office”.
- 75 In subsection (1) of section 143 (Audit Committee reports), omit paragraph (b).
- 76 (1) Subsection (2) of section 144 (publication of accounts and audit reports etc) is amended as follows.
- (2) In paragraph (b) for “paragraph 14 of Schedule 8” substitute “paragraph 34 of Schedule 1 to the Public Audit (Wales) Act 2013”.
- (3) In paragraph (c) omit “or estimate” and “or paragraph 12(3) of Schedule 8”.
- (4) After paragraph (c) insert—

- “(d) any estimate of income and expenses of the Wales Audit Office laid before the Assembly under section 20(1) of the Public Audit (Wales) Act 2013 (including any modifications made to that estimate under section 20(4) of that Act),
- (e) any scheme for charging fees laid before the Assembly by the Wales Audit Office under section 24(4)(c) of the Public Audit (Wales) Act 2013,
- (f) any annual plan laid before the Assembly by the Auditor General and the chair of the Wales Audit Office under section 26 of the Public Audit (Wales) Act 2013,
- (g) any report laid before the Assembly under paragraph 3(6) of Schedule 2 to the Public Audit (Wales) Act 2013 (reports on the exercise of the functions of the Auditor General and the Wales Audit Office).”.

77 (1) Mae adran 145 (yr Archwilydd Cyffredinol) wedi ei diwygio fel a ganlyn.

(2) Hepgorer is-adran (1).

(3) Yn is-adran (2) yn lle “the Auditor General see Schedule 8” rhodder “the Auditor General for Wales or Archwilydd Cyffredinol Cymru (referred to in this Act as “the Auditor General”) see Schedule 8 and the Public Audit (Wales) Act 2013”.

78 (1) Mae Atodlen 7 (Deddfau’r Cynulliad) wedi ei diwygio fel a ganlyn.

(2) Yn y tabl ym mharagraff 2(1) (darpariaethau a ddiogelir rhag eu haddasu gan Ddeddf Cynulliad) o Ran 2 (cyfyngiadau cyffredinol), ar ôl y cofnod ar gyfer “Re-use of Public Sector Information Regulations 2005 (S.I. 2005/1505)” mewnosoder –

“The Public Audit (Wales) Act 2013 (anaw 3)	Sections 2(1) to (3), 3(2) to (4), 6(2) to (3) and section 8(1) in so far as that section relates to the Auditor General’s exercise of functions free from the direction or control of the Assembly or Welsh Assembly Government.”
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(3) Ar ôl is-baragraff (2) o baragraff 2, mewnosoder –

“(2A) Sub-paragraph (1), so far as it applies in relation to sections 2(1) to (3), 3(2) to (4), 6(2) to (3) and 8(1) of the Public Audit (Wales) Act 2013 does not apply in relation to any provision to which sub-paragraph (4) applies.

(2B) But, subject to sub-paragraph (2C), a provision to which sub-paragraph (4) applies cannot modify or confer power by subordinate legislation to modify section 8(1) of the Public Audit (Wales) Act 2013.

(2C) Sub-paragraph (2B) does not prevent the conferral of functions on a committee of the Assembly that –

(a) does not consist of or include any of the following persons –

(i) the First Minister or any person designated to exercise the functions of the First Minister,

- “(d) any estimate of income and expenses of the Wales Audit Office laid before the Assembly under section 20(1) of the Public Audit (Wales) Act 2013 (including any modifications made to that estimate under section 20(4) of that Act),
- (e) any scheme for charging fees laid before the Assembly by the Wales Audit Office under section 24(4)(c) of the Public Audit (Wales) Act 2013,
- (f) any annual plan laid before the Assembly by the Auditor General and the chair of the Wales Audit Office under section 26 of the Public Audit (Wales) Act 2013,
- (g) any report laid before the Assembly under paragraph 3(6) of Schedule 2 to the Public Audit (Wales) Act 2013 (reports on the exercise of the functions of the Auditor General and the Wales Audit Office).”.

- 77 (1) Section 145 (Auditor General) is amended as follows.
- (2) Omit subsection (1).
 - (3) In subsection (2) for “the Auditor General see Schedule 8” insert “the Auditor General for Wales or Archwilydd Cyffredinol Cymru (referred to in this Act as “the Auditor General”) see Schedule 8 and the Public Audit (Wales) Act 2013”.
- 78 (1) Schedule 7 (Acts of the Assembly) is amended as follows.
- (2) In the table in paragraph 2(1) (provisions protected from modification by Assembly Act) of Part 2 (general restrictions), after the entry for the “Re-use of Public Sector Information Regulations 2005 (S.I. 2005/1505)” insert –

“The Public Audit (Wales) Act 2013 (anaw 3)	Sections 2(1) to (3), 3(2) to (4), 6(2) to (3) and section 8(1) in so far as that section relates to the Auditor General’s exercise of functions free from the direction or control of the Assembly or Welsh Assembly Government.”
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- (3) After sub-paragraph (2) of paragraph 2, insert –
 - “(2A) Sub-paragraph (1), so far as it applies in relation to sections 2(1) to (3), 3(2) to (4), 6(2) to (3) and 8(1) of the Public Audit (Wales) Act 2013 does not apply in relation to any provision to which sub-paragraph (4) applies.
 - (2B) But, subject to sub-paragraph (2C), a provision to which sub-paragraph (4) applies cannot modify or confer power by subordinate legislation to modify section 8(1) of the Public Audit (Wales) Act 2013.
 - (2C) Sub-paragraph (2B) does not prevent the conferral of functions on a committee of the Assembly that –
 - (a) does not consist of or include any of the following persons –
 - (i) the First Minister or any person designated to exercise the functions of the First Minister,

- (ii) a Welsh Minister appointed under section 48,
 - (iii) the Counsel General or any person designated to exercise the functions of the Counsel General, or
 - (iv) a Deputy Welsh Minister, and
 - (b) is not chaired by an Assembly member who is a member of a political group with an executive role.”.
- (4) Ym mharagraff 5 (cyfyngiadau ynghylch addasu Deddf Llywodraeth Cymru 2006) o Ran 2—
- (a) yn is-baragraff (2)(c), hepgorer “, other than paragraphs 1(1) to (3), 2(2) to (4) and 3”, a
 - (b) hepgorer is-baragraffau (5) a (6).
- 79 (1) Mae Atodlen 8 (Archwilydd Cyffredinol Cymru) wedi ei diwygio fel a ganlyn.
- (2) Hefgorer paragraffau 1 i 16.
 - (3) Yn is-baragraff (1) o baragraff 17 (mynediad at ddogfennau), ym mharagraff (c), yn lle “Act” rhodder “enactment”.
 - (4) Yn is-baragraff (7) o baragraff 17—
 - (a) yn lle “Act” rhodder “enactment”, a
 - (b) ar ddiwedd yr is-baragraff, cyn yr atalnod llawn, mewnosoder “, apart from accounts that fall to be examined under Part 2 of the Public Audit (Wales) Act 2004”.
 - (5) Ym mharagraff 18 (pwerau eraill)—
 - (a) yn is-baragraff (1), ar ôl “the Welsh Ministers may”, mewnosoder “, having first consulted the Wales Audit Office,”, a
 - (b) ar ôl is-baragraff (3) mewnosoder—
 - “(3A) But before entering into an agreement under sub-paragraph (3), the Welsh Ministers or a Minister of the Crown (as the case may be) must consult the Wales Audit Office.”.
 - (6) Hefgorer paragraff 21.

Deddf Cwmnïau 2006

- 80 Mae Deddf Cwmnïau 2006 wedi ei diwygio fel a ganlyn.
- 81 Yn is-adran (6) o adran 1229 (goruchwylio Archwilwyr Cyffredinol gan y Goruchwyliwr Annibynnol), ar ôl “to any person” mewnosoder “or, in the case of the Auditor General for Wales, for payment by the Wales Audit Office of such a fine”.
- 82 Yn adran 1230 (dyletswyddau Archwilwyr Cyffredinol mewn perthynas â threfniadau goruchwylio), ar ôl is-adran (3)(b) mewnosoder—
- “(c) in the case of expenditure of the Auditor General for Wales, to be regarded as expenditure of the Wales Audit Office for the purposes of section 20 of the Public Audit (Wales) Act 2013.”.

- (ii) a Welsh Minister appointed under section 48,
 - (iii) the Counsel General or any person designated to exercise the functions of the Counsel General, or
 - (iv) a Deputy Welsh Minister, and
 - (b) is not chaired by an Assembly member who is a member of a political group with an executive role.”.
- (4) In paragraph 5 (restrictions regarding modification of the Government of Wales Act 2006) of Part 2—
- (a) in sub-paragraph (2)(c), omit “, other than paragraphs 1(1) to (3), 2(2) to (4) and 3”, and
 - (b) omit sub-paragraphs (5) and (6).
- 79 (1) Schedule 8 (Auditor General for Wales) is amended as follows.
- (2) Omit paragraphs 1 to 16.
- (3) In sub-paragraph (1) of paragraph 17 (access to documents), in paragraph (c), for “Act” substitute “enactment”.
- (4) In sub-paragraph (7) of paragraph 17—
- (a) for “Act” substitute “enactment”, and
 - (b) at the end of the sub-paragraph, before the full stop, insert “, apart from accounts that fall to be examined under Part 2 of the Public Audit (Wales) Act 2004”.
- (5) In paragraph 18 (other powers)—
- (a) in sub-paragraph (1), after “the Welsh Ministers may”, insert “, having first consulted the Wales Audit Office,”, and
 - (b) after sub-paragraph (3) insert—
 - “(3A) But before entering into an agreement under sub-paragraph (3), the Welsh Ministers or a Minister of the Crown (as the case may be) must consult the Wales Audit Office.”.
- (6) Omit paragraph 21.

Companies Act 2006

- 80 The Companies Act 2006 is amended as follows.
- 81 In subsection (6) of section 1229 (supervision of Auditors General by the Independent Supervisor), after “to any person” insert “or, in the case of the Auditor General for Wales, for payment by the Wales Audit Office of such a fine”.
- 82 In section 1230 (duties of Auditors General in relation to supervision arrangements), after subsection (3)(b), insert—
- “(c) in the case of expenditure of the Auditor General for Wales, to be regarded as expenditure of the Wales Audit Office for the purposes of section 20 of the Public Audit (Wales) Act 2013.”.

Mesur Llywodraeth Leol (Cymru) 2009

- 83 Mae Mesur Llywodraeth Leol (Cymru) 2009 wedi ei ddiwygio fel a ganlyn.
- 84 (1) Mae adran 21 (arolygiadau arbennig) wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (4) –
- (a) yn lle “yn cyfarwyddo Archwilydd Cyffredinol Cymru i” rhodder “yn gofyn i’r Archwilydd Cyffredinol”, a
- (b) yn lle “cyfarwyddyd” rhodder “cais oni bai nad yw’n rhesymol i wneud hynny”.
- (3) Yn is-adran (5), yn lle “cyfarwyddyd” rhodder “cais”.
- (4) Yn is-adran (6), yn lle “rhoi cyfarwyddyd” rhodder “gwneud cais”.
- (5) Ym mharagraff (b) o is-adran (7), yn lle “cyfarwyddo’r Archwilydd Cyffredinol i” rhodder “gofyn i’r Archwilydd Cyffredinol”.
- 85 Yn adran 25 (datganiad o arfer), hepgorer paragraff (b) o is-baragraff (5).
- 86 Yn adran 26 (pwerau a dyletswyddau arolygwyr), yn is-adran (11), yn lle “aelod o staff yr Archwilydd Cyffredinol neu berson sy’n darparu gwasanaethau i’r Archwilydd Cyffredinol” rhodder “neu berson sy’n arfer swyddogaethau Archwilydd Cyffredinol Cymru yn rhinwedd dirprwyaeth a wnaed o dan adran 18 o Ddeddf Archwilio Cyhoeddus (Cymru) 2013,”.
- 87 (1) Mae adran 27 (ffioedd) wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (1), yn lle “Archwilydd Cyffredinol Cymru” rhodder “Swyddfa Archwilio Cymru”.
- (3) Yn is-adran (3), yn lle “Archwilydd Cyffredinol Cymru” rhodder “Swyddfa Archwilio Cymru, yn unol â chynllun i godi ffioedd a baratowyd o dan adran 24 o Ddeddf Archwilio Cyhoeddus (Cymru) 2013,”.
- (4) Yn is-adran (4), yn lle’r cyfeiriad at “i’r Archwilydd Cyffredinol” rhodder “i Swyddfa Archwilio Cymru” ac yn lle “Archwilydd Cyffredinol Cymru” rhodder “Swyddfa Archwilio Cymru”.
- (5) Ar ôl is-adran (4) mewnosoder –
- “(4A) Ond ni chaiff ffi a godir o dan yr adran hon fod yn fwy na chost lawn arfer y swyddogaeth y mae’r ffi’n ymwneud â hi.”.
- (6) Yn is-adran (5), yn lle’r ddau gyfeiriad at “i’r Archwilydd Cyffredinol” rhodder “i Swyddfa Archwilio Cymru”.
- (7) Hepgorer is-adran (6).
- 88 Ar ôl adran 27 (ffioedd) mewnosoder –

“27A Pŵer Gweinidogion Cymru i ragnodi graddfa ffioedd

- (1) Caiff Gweinidogion Cymru, drwy reoliadau, ragnodi graddfa neu raddfeydd ffioedd i gael effaith yn lle graddfa neu raddfeydd a ragnodir gan Swyddfa Archwilio Cymru o dan adran 27(1),
- (2) Mae graddfa ffioedd a ragnodir o dan is-adran (1) yn cael effaith am y cyfnod a bennir mewn perthynas â hi yn y rheoliadau.

Local Government (Wales) Measure 2009

- 83 The Local Government (Wales) Measure 2009 is amended as follows.
- 84 (1) Section 21 (special inspections) is amended as follows.
- (2) In subsection (4) –
- (a) for “direct the Auditor General to” substitute “request that the Auditor General”,
and
- (b) for “direction” substitute “request, unless it is not reasonable to do so”.
- (3) In subsection (5), for “direction” substitute “request”.
- (4) In subsection (6), for “giving a direction” substitute “making a request”.
- (5) In paragraph (b) of subsection (7), for “directed the Auditor General to” substitute
“requested that the Auditor General”.
- 85 In section 25 (statement of practice), omit paragraph (b) of subsection (5).
- 86 In section 26 (inspectors’ powers and duties), in subsection (11), for “a member of the
Auditor General’s staff or a person providing services to the Auditor General” substitute
“or a person exercising the functions of the Auditor General for Wales by virtue of a
delegation made under section 18 of the Public Audit (Wales) Act 2013,”.
- 87 (1) Section 27 (fees) is amended as follows.
- (2) In subsection (1), for “The Auditor General for Wales” substitute “The Wales Audit
Office”.
- (3) In subsection (3), for “the Auditor General for Wales” substitute “the Wales Audit Office,
in accordance with a scheme for charging fees prepared under section 24 of the Public
Audit (Wales) Act 2013,”.
- (4) In subsection (4), for the reference to “the Auditor General” and “the Auditor General for
Wales” substitute “the Wales Audit Office”.
- (5) After subsection (4) insert –
- “(4A) But a fee charged under this section may not exceed the full cost of
exercising the function to which it relates.”.
- (6) In subsection (5), for both references to “the Auditor General” substitute “the Wales
Audit Office”.
- (7) Omit subsection (6).
- 88 After section 27 (fees) insert –

“27A Welsh Ministers’ power to prescribe a scale of fees

- (1) The Welsh Ministers may, by regulations, prescribe a scale or scales of
fees to have effect instead of a scale or scales prescribed by the Wales
Audit Office under section 27(1),
- (2) A scale of fees prescribed under subsection (1) has effect for the period
specified in relation to it in the regulations.

- (3) Mae is-adran (4) yn gymwys –
 - (a) os oes graddfa ffioedd yn cael ei rhagnodi o dan is-adran (1) yn lle graddfa a ragnodwyd gan Swyddfa Archwilio Cymru, a
 - (b) os mai'r raddfa a ragnodwyd gan Swyddfa Archwilio Cymru fyddai'r raddfa briodol, fel arall, at ddibenion adran 27(3) a (4).
- (4) Mae'r cyfeiriadau at y raddfa briodol yn adran 27(3) a (4) i'w darllen fel cyfeiriadau at y raddfa a ragnodwyd o dan is-adran (1).
- (5) Cyn gwneud rheoliadau o dan is-adran (1) rhaid i Weinidogion Cymru ymgynghori â'r canlynol –
 - (a) Swyddfa Archwilio Cymru,
 - (b) unrhyw gymdeithasau cyrff llywodraeth leol yng Nghymru yr ymddengys i Weinidogion Cymru eu bod a wnelont â'r peth, ac
 - (c) y personau eraill hynny y maent yn gweld yn dda i ymgynghori â hwy.
- (6) Mae rheoliadau a wneir o dan yr adran hon yn ddarostyngedig i'w diddymu yn unol â phenderfyniad Cynulliad Cenedlaethol Cymru."

Deddf Democratiaeth Leol, Datblygu Economaidd ac Adeiladu 2009

- 89 Mae Deddf Democratiaeth Leol, Datblygu Economaidd ac Adeiladu 2009 wedi ei diwygio fel a ganlyn.
- 90 Yn adran 46 (codau ymarfer), yn is-adran (4) yn lle "section 16 of the Public Audit (Wales) Act 2004 (c 23)" rhodder "section 10 of the Public Audit (Wales) Act 2013".
- 91 (1) Mae adran 50 wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (1), yn lle "under this Chapter must pay the appointing audit authority" rhodder "by the Audit Commission under this Chapter must pay the Audit Commission".
- (3) Ar ôl is-adran (1), mewnosoder –
- “(1A) An entity in relation to which a person is appointed by the Auditor General for Wales under this Chapter must pay the Wales Audit Office, in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013, a fee in respect of the discharge by that person of any of the functions specified by subsection (2) in relation to the entity.”.
- (4) Yn is-adran (3), yn lle "the audit authority" rhodder "the Audit Commission or the Wales Audit Office (as the case may be)".
- (5) Yn is-adran (4) –
- (a) yn lle'r cyfeiriad cyntaf at "this section" rhodder "subsection (1)", a
 - (b) yn lle "the audit authority" rhodder "the Audit Commission".
- (6) Ar ôl is-adran (4), mewnosoder –

- (3) Subsection (4) applies if –
 - (a) a scale of fees is prescribed under subsection (1) in place of a scale prescribed by the Wales Audit Office, and
 - (b) the scale prescribed by the Wales Audit Office would otherwise be the appropriate scale for the purposes of section 27(3) and (4).
- (4) The references to the appropriate scale in section 27(3) and (4) are to be read as references to the scale prescribed under subsection (1).
- (5) Before making regulations under subsection (1) the Welsh Ministers must consult –
 - (a) the Wales Audit Office,
 - (b) any associations of local government bodies in Wales which appear to the Welsh Ministers to be concerned, and
 - (c) such other persons as they think fit.
- (6) Regulations made under this section are subject to annulment in pursuance of a resolution of the National Assembly for Wales.”.

Local Democracy, Economic Development and Construction Act 2009

- 89 The Local Democracy, Economic Development and Construction Act 2009 is amended as follows.
- 90 In section 46 (codes of practice), in subsection (4) for “section 16 of the Public Audit (Wales) Act 2004 (c 23)” substitute “section 10 of the Public Audit (Wales) Act 2013”.
- 91 (1) Section 50 is amended as follows.
- (2) In subsection (1), for “under this Chapter must pay the appointing audit authority”, substitute “by the Audit Commission under this Chapter must pay the Audit Commission”.
 - (3) After subsection (1), insert –
 - “(1A) An entity in relation to which a person is appointed by the Auditor General for Wales under this Chapter must pay the Wales Audit Office, in accordance with a scheme for charging fees prepared under section 24 of the Public Audit (Wales) Act 2013, a fee in respect of the discharge by that person of any of the functions specified by subsection (2) in relation to the entity.”.
 - (4) In subsection (3), for “the audit authority” substitute “the Audit Commission or the Wales Audit Office (as the case may be)”.
 - (5) In subsection (4) –
 - (a) for the first reference to “this section” substitute “subsection (1)”, and
 - (b) for “the audit authority” substitute “the Audit Commission”.
 - (6) After subsection (4), insert –

“(4A) The amount of a fee payable under subsection (1A) is, subject as follows, to be such as may be specified in or determined under a scale or scales of fees prescribed by the Wales Audit Office for the purposes of this section.

But a fee charged under subsection (1A) may not exceed the full cost of exercising the function to which it relates.”.

(7) Yn is-adran (5)–

(a) yn lle “subsection (4)” rhodder “subsection (4) or (4A)”, a

(b) yn lle “the audit authority” rhodder “the Audit Commission or the Wales Audit Office (as the case may be)”.

(8) Yn is-adran (6), yn lle “the audit authority” rhodder “the Audit Commission or the Wales Audit Office (as the case may be)”.

(9) Hepgorer is-adrannau (10) ac (11).

(10) Yn is-adran (12)–

(a) yn lle pob cyfeiriad at “the audit authority” rhodder “the Audit Commission or the Wales Audit Office (as the case may be)”;

(b) ar ôl “subsection (4)”, mewnosoder “or (4A) (as the case may be)”.

Deddf Cydraddoldeb 2010

92 Yn Rhan 2 o Atodlen 19 i Ddeddf Cydraddoldeb 2010 (awdurdodau cyhoeddus: awdurdodau Cymreig perthnasol), o dan y pennawd “Other public authorities”, mewnosoder yn y man priodol “the Wales Audit Office or Swyddfa Archwilio Cymru.”.

“(4A) The amount of a fee payable under subsection (1A) is, subject as follows, to be such as may be specified in or determined under a scale or scales of fees prescribed by the Wales Audit Office for the purposes of this section.

But a fee charged under subsection (1A) may not exceed the full cost of exercising the function to which it relates.”.

(7) In subsection (5) –

(a) for “subsection (4)” substitute “subsection (4) or (4A)”, and

(b) for “the audit authority” substitute “the Audit Commission or the Wales Audit Office (as the case may be)”.

(8) In subsection (6), for “the audit authority” substitute “the Audit Commission or the Wales Audit Office (as the case may be)”.

(9) Omit subsections (10) and (11).

(10) In subsection (12) –

(a) for each reference to “the audit authority” substitute “the Audit Commission or the Wales Audit Office (as the case may be)”;

(b) after “subsection (4)”, insert “or (4A) (as the case may be)”.

Equality Act 2010

92 In Part 2 of Schedule 19 to the Equality Act 2010 (public authorities: relevant Welsh authorities), under the heading “other public authorities”, insert at the appropriate place “the Wales Audit Office or Swyddfa Archwilio Cymru.”.

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