



Government of Wales Act 1998

1998 CHAPTER 38

PART VI

REFORM OF WELSH PUBLIC BODIES

Accountability

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

- (1) The Secretary of State may by order provide for any function of the Comptroller and Auditor General, so far as relating to a body or office falling within subsection (2), to be transferred to, or become a function also of, the Auditor General for Wales.
- (2) The bodies and offices falling within this subsection are—
 - (a) any body or office specified in Schedule 17, and
 - (b) any body or office (other than one specified in Schedule 17) whose functions relate exclusively to Wales or an area of Wales (but not the Auditor General for Wales, [^{F1}the Wales Audit Office,][^{F2}Her Majesty's Chief Inspector of Education and Training in Wales or Prif Arolygydd Ei Mawrhydi dros Addysg a Hyfforddiant yng Nghymru], [^{F3}the Public Services Ombudsman for Wales], [^{F4} . . . a county council, a county borough council or a community council).
- (3) An order under subsection (1) may contain any appropriate consequential, incidental, supplementary or transitional provisions or savings (including provisions in the form of amendments or repeals of enactments).
- (4) An Order in Council under section [^{F5}58 of the Government of Wales Act 2006] may include any provision that may be included in an order under subsection (1).

Textual Amendments

- F1** Words in s. 146(2)(b) inserted (E.W.) (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 8](#) (with [Sch. 3 para. 3](#)); S.I. 2013/1466, art. 3(1) (with art. 4(2))
- F2** Words in s. 146(2)(b) substituted (1.1.2001) by [2000 c. 21, s. 73\(3\)\(a\)](#); S.I. 2000/3230, art. 2, [Sch.](#)

Changes to legislation: Government of Wales Act 1998, Section 146 is up to date with all changes known to be in force on or before 30 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- F3** Words in s. 146(2)(b) substituted (1.4.2006) by [Public Services Ombudsman \(Wales\) Act 2005 \(c. 10\)](#), ss. 39, 40, [Sch. 6 para. 67\(a\)](#); S.I. 2005/2800, [art. 5\(1\)](#)
- F4** Words in s. 146(2)(b) repealed (1.4.2006) by [Public Services Ombudsman \(Wales\) Act 2005 \(c. 10\)](#), ss. 39, 40, [Sch. 6 para. 67\(b\)](#), [Sch. 7](#); S.I. 2005/2800, [art. 5\(1\)](#)
- F5** Words in s. 146(4) substituted by the Government of Wales Act 2006, (c. 32), ss. 160, 161, {[Sch. 10 para. 49](#)} (with [Sch. 11](#)), the amending provision coming into force immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(c)(5) of the amending Act

Changes to legislation:

Government of Wales Act 1998, Section 146 is up to date with all changes known to be in force on or before 30 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

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