



Wales Act 2017

2017 CHAPTER 4

PART 1

CONSTITUTIONAL ARRANGEMENTS

Other provision about the Assembly

13 Financial control, accounts and audit

- (1) Omit section 119 of the Government of Wales Act 2006 (statement of estimated payments).
- (2) In section 124 of that Act (payments out of Welsh Consolidated Fund), after subsection (4) insert—

“(4A) A sum paid out of the Welsh Consolidated Fund may not be applied for any purpose other than that for which it was charged or (as the case may be) paid out.”
- (3) After section 130 of that Act insert—

“130A Financial control, accounts and audit

- (1) Welsh legislation must provide—
 - (a) for proper accounts to be prepared by the First Minister, the Welsh Ministers, the Counsel General, the Assembly Commission and by other persons to whom sums are paid out of the Welsh Consolidated Fund, of their expenditure and receipts,
 - (b) for the Welsh Ministers to prepare an account of payments into and out of the Fund,
 - (c) for the Auditor General for Wales to exercise, or ensure the exercise by other persons of, the functions mentioned in subsection (2),
 - (d) for access by persons exercising those functions to such documents as they may reasonably require,

Status: This is the original version (as it was originally enacted).

- (e) for members of the staff of the Welsh Government and Assembly Commission designated for the purpose to be answerable to the Assembly in respect of the expenditure and receipts of each part of the Welsh Government or Assembly Commission, and
- (f) for the publication of Assembly accounts and of reports on such accounts and for the laying of such accounts and reports before the Assembly.

(2) The functions referred to in subsection (1)(c) are—

- (a) issuing credits for the payment of sums out of the Fund;
- (b) examining Assembly accounts (which includes determining whether sums paid out of the Fund have been paid out and applied in accordance with section 124), and certifying and reporting on them;
- (c) carrying out examinations into the economy, efficiency and effectiveness with which the First Minister, the Welsh Ministers, the Counsel General, the Assembly Commission and other persons to whom sums are paid out of the Welsh Consolidated Fund have used their resources in discharging their functions.

(3) Standing orders must provide for the consideration by the Assembly of accounts and reports laid before it in pursuance of subsection (1)(f).

(4) Welsh legislation may make further provision for the purpose of ensuring that devolved Welsh authorities that receive sums derived from the Fund are accountable.

That provision may, in particular, include provision for a devolved Welsh authority to which subsection (1)(a) does not apply to be accountable for its expenditure and receipts in respect of functions for which it receives sums derived from the Fund.

(5) Persons (other than the Auditor General for Wales) charged with the exercise of any function mentioned in subsection (2) or other like function conferred by Welsh legislation are not subject, in the exercise of that or any ancillary function, to the direction or control of any member of the Welsh Government or of the Assembly.

(6) Subsection (2)(b) does not apply to accounts prepared by the Auditor General for Wales.

(7) This section does not require Welsh legislation to impose any requirement that is imposed by any other legislation.

(8) In this section—

“Assembly accounts” means any accounts prepared in pursuance of subsection (1)(a) or (b);

“Welsh legislation” means provision made by or under an Act of the Assembly, and “other legislation” means provision made by any other enactment.”

(4) Omit section 136 of that Act (examinations by Comptroller and Auditor General).

(5) Sections 6 and 7 of the National Audit Act 1983 (value for money studies) do not apply in relation to a devolved Welsh authority.