

---

STATUTORY INSTRUMENTS

---

**2018 No. 892**

The Wales Act 2014 (Commencement No. 2) Order 2018

**Appointed financial years**

**8.** Section 116K of GOWA 2006 (report by the Comptroller and Auditor General) has effect in relation to the financial year<sup>(1)</sup> ending on 31st March 2018 and subsequent financial years.

---

**(1)** “Financial year” is defined by section 27 of the Wales Act 2014 to mean the 12 months ending with 31st March.