



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2021 Rhif 344 (Cy. 98)

2021 No. 344 (W. 98)

**LLYWODRAETH LEOL,
CYMRU**

**LOCAL GOVERNMENT,
WALES**

**Rheoliadau Cyfrifon ac Archwilio
(Cymru) (Diwygio) 2021**

**The Accounts and Audit (Wales)
(Amendment) Regulations 2021**

NODYN ESBONIADOL

(Nid yw'r nodyn hwn yn rhan o'r Rheoliadau)

Mae Deddf Archwilio Cyhoeddus (Cymru) 2004 (p. 23) yn rhoi swyddogaethau ychwanegol i Archwilydd Cyffredinol Cymru, (sefydlwyd swyddfa'r Archwilydd gan adran 90 o Ddeddf Llywodraeth Cymru 1998 (p. 38) – sydd erbyn hyn wedi ei ddisodli gan adran 145 o Ddeddf Llywodraeth Cymru 2006 (p. 32)), gan gynnwys gwneud darpariaeth ynghylch archwilio cyfrifon cyrff cyhoeddus yng Nghymru.

Mae adran 39 o Ddeddf 2004 yn galluogi Gweinidogion Cymru i wneud darpariaeth ynghylch cyfrifon corff llywodraeth leol yng Nghymru y mae Rhan 2 o'r Ddeddf honno yn gymwys iddo. Mae adran 12(1) o'r Ddeddf honno yn rhestru'r cyrff y mae Rhan 2 yn gymwys iddynt.

Mae'r Rheoliadau hyn yn diwygio Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014 (a wnaed o dan adran 39) i ddarparu bod cyd-bwyllgorau corfforedig a sefydlir drwy Reoliadau a wneir o dan Ran 5 o Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 yn ddarostyngedig i ddarpariaethau Rheoliadau 2014 pan fo'n berthnasol.

Mae cyd-bwyllgorau corfforedig yn gyrrff corfforedig sy'n cynnwys yr awdurdodau lleol hynny yng Nghymru a bennir mewn Rheoliadau sy'n sefydlu cyd-bwyllgor corfforedig ac, o dan rai amgylchiadau, awdurdodau Parciau Cenedlaethol yn Nghymru os yw'r Rheoliadau hynny yn gwneud darpariaeth i'r perwyl hwnnw. Fe'u hychwanegwyd at y rhestr o gyrrff llywodraeth leol yng Nghymru yn adran 12(1) o Ddeddf 2004 gan Orchymyn Deddf Archwilio Cyhoeddus (Cymru) 2004 (Diwygio) (Cyrff Llywodraeth Leol yng Nghymru) 2021.

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Public Audit (Wales) Act 2004 (c. 23) confers further functions on the Auditor General for Wales (the office of Auditor was established by section 90 of the Government of Wales Act 1998 (c. 38) – now superseded by section 145 of the Government of Wales Act 2006 (c. 32)), including the ability to make provision about the audit of accounts of public bodies in Wales.

Section 39 of the 2004 Act enables the Welsh Ministers to make provision by regulations about the accounts of a local government body in Wales to which Part 2 of that Act applies. Section 12(1) of that Act lists the bodies to which Part 2 applies.

These Regulations amend the Accounts and Audit (Wales) Regulations 2014 (made under section 39) to provide that corporate joint committees established by Regulations made under Part 5 of the Local Government and Elections (Wales) Act 2021 are subject to the provisions of the 2014 Regulations where relevant.

Corporate joint committees are bodies corporate consisting of such local authorities in Wales as are specified in Regulations establishing a corporate joint committee and, in some circumstances, National Park authorities in Wales if those Regulations make provision to that effect. They were added to the list of local government bodies in Wales in section 12(1) of the 2004 Act by the Public Audit (Wales) Act 2004 (Amendment) (Local Government Bodies in Wales) Order 2021.

Mae'r Rheoliadau hyn yn gysylltiedig â Rheoliadau sy'n sefydlu cyd-bwyllgorau corfforedig penodol o dan Ran 5 o Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021. Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau sy'n sefydlu cyd-bwyllgorau corfforedig a rheoliadau cysylltiedig. O ganlyniad, lluniwyd asesiad effaith rheoleiddiol. Gellir cael copi oddi wrth: yr Is-adran Cyllid Strategol Llywodraeth Leol, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

These Regulations are connected with Regulations which establish certain corporate joint committees under Part 5 of the Local Government and Elections (Wales) Act 2021. The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to the Regulations which establish corporate joint committees and connected regulations. As a result a regulatory impact assessment has been prepared. A copy can be obtained from the Local Government Strategic Finance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

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**LOCAL GOVERNMENT,
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**Rheoliadau Cyfrifon ac Archwilio
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**The Accounts and Audit (Wales)
(Amendment) Regulations 2021**

Gwnaed 17 Mawrth 2021

Made 17 March 2021

*Gosodwyd
Senedd Cymru* gerbron
18 Mawrth 2021

Laid before Senedd Cymru 18 March 2021

Yn dod i rym 8 Ebrill 2021

Coming into force 8 April 2021

Mae Gweinidogion Cymru, drwy arfer y pwerau a roddir iddynt gan adrannau 39 a 58 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004(1), yn gwneud y Rheoliadau a ganlyn.

The Welsh Ministers, in exercise of the powers conferred on them by sections 39 and 58 of the Public Audit (Wales) Act 2004(1), make the following Regulations.

Yn unol ag adran 39(2) o Ddeddf Archwilio Cyhoeddus (Cymru) 2004, mae Gweinidogion Cymru wedi ymgynghori ag Archwilydd Cyffredinol Cymru, y cymdeithasau hynny o awdurdodau lleol yng Nghymru y mae'n ymddangos iddynt eu bod yn ymwneud â hyn a'r cyrff o gyfrifwyr hynny y mae'n ymddangos iddynt ei bod yn briodol ymgynghori â hwy.

In accordance with section 39(2) of the Public Audit (Wales) Act 2004, the Welsh Ministers have consulted the Auditor General for Wales, such associations of local authorities in Wales as appear to them to be concerned and such bodies of accountants as appear to them to be appropriate.

Enwi a dod i rym

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Cyfrifon ac Archwilio (Cymru) (Diwygio) 2021.

(2) Daw'r Rheoliadau hyn i rym ar 8 Ebrill 2021.

Title and coming into force

1.—(1) The title of these Regulations is the Accounts and Audit (Wales) (Amendment) Regulations 2021.

(2) These Regulations come into force on 8 April 2021.

(1) 2004 p. 23; diwygiwyd adran 39 gan baragraffau 20 a 44 o Atodlen 4 i Ddeddf Archwilio Cyhoeddus (Cymru) 2013 (dccc 3). Diwygiwyd adran 58 hefyd gan baragraffau 20 a 58 o Atodlen 4 i'r Ddeddf honno.

(1) 2004 c. 23; section 39 was amended by the Public Audit (Wales) Act 2013 (anaw 3), Schedule 4, paragraphs 20 and 44. Section 58 was also amended by that Act, Schedule 4, paragraphs 20 and 58.

Diwygio Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014

2.—(1) Mae Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014(1) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 1(3)(e) (cymhwyso), yn lle “ac 20” rhodder “, 20 ac 20A”.

(3) Yn rheoliad 2(1) (dehongli)—

(a) ar ôl y diffiniad o “Deddf 2004” mewnosoder—

“ystyr “Deddf 2021” (*“the 2021 Act”*) yw Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021(2);”

(b) ar ôl y diffiniad o “cyd-bwyllgor” mewnosoder—

“ystyr “cyd-bwyllgor corfforedig” (*“corporate joint committee”*) yw cyd-bwyllgor corfforedig a sefydlir drwy reoliadau a wneir o dan Ran 5 o Ddeddf 2021;”

(c) yn y diffiniad o “cyd-bwyllgor”, ar ôl “lleol” mewnosoder “ond nid yw’n cynnwys cyd-bwyllgor corfforedig”;

(d) yn y diffiniad o “corff perthnasol llai”, o flaen paragraff (i) mewnosoder—

“(zi) cyd-bwyllgor corfforedig;”.

(4) Yn rheoliad 10 (llofnodi, cymeradwyo a chyhoeddi cyfrifon cyrff mwy), ar ôl paragraff (8) mewnosoder—

“(9) Wrth ei gymhwyso i gyd-bwyllgor corfforedig, mae paragraff (2) i’w ddarllen fel pe bai’r cyfeiriadau at “pwyllgor” yn gyfeiriadau at “is-bwyllgor”.”

(5) Ar ôl rheoliad 20 mewnosoder—

“Cyd-bwyllgorau corfforedig

20A.—(1) Rhaid i gyd-bwyllgor corfforedig adneuo gyda phob awdurdod cyfansoddol—

(a) pan fo’n gorff perthnasol llai, o fewn y cyfnod o 14 diwrnod a bennir gan reoliad 18, gopi o adroddiad yr archwilydd a’r datganiadau cyfrifyddu; a

(b) fel arall, wrth roi hysbysiad o dan reoliad 13, gopi o adroddiad yr archwilydd a’r datganiad o gyfrifon.

Amendment of the Accounts and Audit (Wales) Regulations 2014

2.—(1) The Accounts and Audit (Wales) Regulations 2014(1) are amended as follows.

(2) In regulation 1(3)(e) (application), for “and 20” substitute “, 20 and 20A”.

(3) In regulation 2(1) (interpretation)—

(a) after the definition of “the 2004 Act” insert—

““the 2021 Act” (*“Deddf 2021”*) means the Local Government and Elections (Wales) Act 2021(2);”

(b) after the definition of “conservation board” insert—

““corporate joint committee” (*“cyd-bwyllgor corfforedig”*) means a corporate joint committee established by regulations made under Part 5 of the 2021 Act;”

(c) in the definition of “joint committee”, after “authorities” insert “but does not include a corporate joint committee”;

(d) in the definition of “smaller relevant body”, before paragraph (i) insert—

“(zi) a corporate joint committee;”.

(4) In regulation 10 (signing, approval and publication of statement of accounts of larger bodies), after paragraph (8) insert—

“(9) In its application to a corporate joint committee, paragraph (2) is to be read as if the references to a “committee” were references to a sub-committee.”

(5) After regulation 20 insert—

“Corporate joint committees

20A.—(1) A corporate joint committee must deposit with each constituent authority—

(a) where it is a smaller relevant body, within the period of 14 days specified by regulation 18, a copy of the auditor’s report and the accounting statements; and

(b) otherwise, on giving notice under regulation 13, a copy of the auditor’s report and the statement of accounts.

(1) O.S. 2014/3362 (Cy. 337) fel y’i diwygiwyd gan O.S. 2018/91 (Cy. 22).

(2) 2021 dsc 1.

(1) S.I. 2014/3362 (W. 337) as amended by S.I. 2018/91 (W. 22).

(2) 2021 asc 1.

(2) Yn y rheoliad hwn—

- (a) ystyr “awdurdod cyfansoddol”, mewn perthynas â chyd-bwyllgor corfforedig, yw—
 - (i) cyngor sir neu gyngor bwrdeistref sirol, y mae ei brif aelod gweithrediaeth yn aelod o'r cyd-bwyllgor corfforedig;
 - (ii) Awdurdod Parc Cenedlaethol sy'n aelod o'r cyd-bwyllgor corfforedig;
- (b) mae i “prif aelod gweithrediaeth” yr ystyr a roddir gan adran 77(4) o Ddeddf 2021.”

(2) In this regulation—

- (a) “constituent authority”, in relation to a corporate joint committee, means—
 - (i) a county council or county borough council, the senior executive member of which is a member of the corporate joint committee;
 - (ii) a National Park Authority which is a member of the corporate joint committee;
- (b) “senior executive member” has the meaning given by section 77(4) of the 2021 Act.”

Julie James

Y Gweinidog Tai a Llywodraeth Leol, un o
Weinidogion Cymru
17 Mawrth 2021

Minister for Housing and Local Government, one of
the Welsh Ministers
17 March 2021

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