



Government of Wales Act 1998

1998 CHAPTER 38

PART IV

ASSEMBLY FINANCE

Financial accountability of Assembly etc.

97 Preparation and audit of Assembly's annual accounts.

- (1) The Assembly shall, for each financial year, prepare accounts in accordance with directions given to it by the Treasury.
- (2) The directions which the Treasury may give under subsection (1) include directions to prepare accounts relating to financial affairs and transactions of persons other than the Assembly.
- (3) The directions which the Treasury may give under subsection (1) include, in particular, directions as to—
 - (a) the financial affairs and transactions to which the accounts are to relate,
 - (b) the information to be contained in the accounts and the manner in which it is to be presented,
 - (c) the methods and principles in accordance with which the accounts are to be prepared, and
 - (d) the additional information (if any) that is to accompany the accounts.
- (4) Any accounts which the Assembly is directed under this section to prepare for any financial year shall be submitted by the Assembly to the Auditor General for Wales no later than five months after the end of that financial year.
- (5) The Auditor General for Wales shall—
 - (a) examine and certify any accounts submitted to him under this section, and
 - (b) no later than four months after the accounts are submitted to him, lay before the Assembly a copy of them as certified by him together with his report on them.

Status: Point in time view as at 22/12/2000.

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- (6) In examining any accounts submitted to him under this section, the Auditor General for Wales shall, in particular, satisfy himself—
- (a) that the expenditure to which the accounts relate has been incurred lawfully and in accordance with the authority which governs it, and
 - (b) that money received by the Assembly for a particular purpose or particular purposes has not been expended otherwise than for that purpose or those purposes.
- (7) Where—
- (a) by virtue of any enactment other than this section the Assembly is under an obligation to prepare accounts dealing with any matters, and
 - (b) it appears to the Treasury that those matters fall to be dealt with in accounts directed to be prepared under this section,
- the Treasury may relieve the Assembly of that obligation for or in respect of such periods as they may direct.

98 Accounting officers.

- (1) The Treasury shall designate a member of the Assembly's staff as the Assembly's principal accounting officer.
- (2) The Assembly's principal accounting officer shall have—
 - (a) in relation to the Assembly's accounts and finances, and
 - (b) in relation to the performance by persons designated as accounting officers in pursuance of any provision of this Act of their responsibilities as accounting officers,

the responsibilities which are from time to time specified by the Treasury.
- (3) The Treasury may designate other members of the Assembly's staff as additional accounting officers.
- (4) An additional accounting officer shall have—
 - (a) in relation to such of the Assembly's accounts and finances as may be specified by the Treasury, and
 - (b) in relation to the performance by persons designated as accounting officers in pursuance of any provision of this Act (other than this section) of their responsibilities as accounting officers,

the responsibilities which are from time to time specified by the Treasury.
- (5) The responsibilities that may be specified under this section in relation to the Assembly's accounts and finances (or any of them) include in particular—
 - (a) responsibilities in relation to the signing of accounts,
 - (b) responsibilities for the propriety and regularity of the Assembly's finances, and
 - (c) responsibilities for the economy, efficiency and effectiveness with which the Assembly uses its resources.
- (6) The responsibilities which may be specified under this section include responsibilities owed to—
 - (a) the Assembly or the Audit Committee, or
 - (b) the House of Commons or its Committee of Public Accounts,

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and in the case of an additional accounting officer include responsibilities owed to the Assembly's principal accounting officer.

99 Accounts of Assembly subsidiaries etc.

- (1) For the purposes of his examination of any accounts of the Assembly, the Auditor General for Wales—
 - (a) shall have a right of access at all reasonable times to all the documents relating to the accounts of any Assembly subsidiary (whether or not the accounts of the Assembly being examined relate to the financial affairs and transactions of the subsidiary),
 - (b) shall be entitled to require from any person holding or accountable for any of those documents any assistance, information or explanation which he reasonably thinks necessary for those purposes, and
 - (c) may require any Assembly subsidiary to furnish him at times specified by him with accounts of such of the subsidiary's transactions as he may specify.
- (2) The Treasury may, by directions given to an Assembly subsidiary, require the subsidiary to include in any accounts which the subsidiary prepares (under, for example, the law relating to companies or charities) such additional information as may be specified in the directions.
- (3) Including information in any accounts in compliance with such directions shall not be treated as a breach of any provision which prohibits, or does not authorise, the inclusion in the accounts of that information.
- (4) In this section “Assembly subsidiary” means—
 - (a) any body corporate or other undertaking (as defined in section 259(1) of the ^{M1}Companies Act 1985) of which the Assembly is a parent undertaking (within the meaning of section 258 of that Act),
 - (b) any trust of which the Assembly is a settlor, or
 - (c) any charitable institution of which the Assembly is a founder but which is neither a body corporate nor a trust.

Marginal Citations

M1 1985 c. 6.

100 Examinations into Assembly's use of resources.

- (1) The Auditor General for Wales may carry out examinations into the economy, efficiency and effectiveness with which the Assembly has used its resources in discharging its functions.
- (2) Subsection (1) shall not be construed as entitling the Auditor General for Wales to question the merits of the policy objectives of the Assembly.
- (3) In determining how to exercise his functions under this section, the Auditor General for Wales shall take into account the views of the Audit Committee as to the examinations which he should carry out under this section.

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- (4) The Auditor General for Wales may lay before the Assembly a report of the results of any examination carried out by him under this section.
- (5) In section 6(3) of the ^{M2}National Audit Act 1983 (public bodies subject to economy etc. examinations by the Comptroller and Auditor General), after paragraph (a) insert—
- “(aa) the National Assembly for Wales;”.
- (6) The Auditor General for Wales and the Comptroller and Auditor General may cooperate with, and give assistance to, each other in connection with the carrying out of examinations in respect of the Assembly under this section or section 6 of the ^{M3}National Audit Act 1983 (economy etc. examinations).

Marginal Citations

- M2** 1983 c. 44.
M3 1983 c. 44.

101 Examinations by Comptroller and Auditor General.

- (1) For the purpose of enabling him to carry out examinations into, and report to Parliament on, the finances of the Assembly, the Comptroller and Auditor General—
- (a) shall have a right of access at all reasonable times to all such documents in the custody or under the control of the Assembly or any other person audited by the Auditor General for Wales, or of the Auditor General for Wales, as he may reasonably require for that purpose, and
 - (b) shall be entitled to require from any person holding or accountable for any of those documents any assistance, information or explanation which he reasonably thinks necessary for that purpose.
- (2) The Comptroller and Auditor General shall—
- (a) consult the Auditor General for Wales, and
 - (b) take into account any relevant work done or being done by the Auditor General for Wales,
- before he acts in reliance on subsection (1) or carries out an examination in respect of the Assembly under section 6 of the ^{M4}National Audit Act 1983 (economy etc. examinations).

Marginal Citations

- M4** 1983 c. 44.

[^{F1}101A Whole of Government of Wales accounts.

- (1) This section applies in respect of a financial year for which the Treasury make arrangements with the Assembly under section 10(8) of the Government Resources and Accounts Act 2000 (whole of government accounts: consolidation of Welsh accounts).

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- (2) The Assembly shall prepare a set of accounts for the group of bodies which provide information to the Assembly in accordance with the arrangements under section 10(8).
- (3) Accounts prepared under this section may include information referring wholly or partly to activities which—
 - (a) are not activities of bodies falling within subsection (2), but
 - (b) appear to the Assembly to be activities of a public nature.
- (4) The accounts shall contain such information in such form as the Treasury may direct.
- (5) The Treasury shall exercise the power under subsection (4) with a view to ensuring that the accounts—
 - (a) present a true and fair view, and
 - (b) conform to generally accepted accounting practice subject to such adaptations as are necessary in the context.
- (6) For the purpose of subsection (5)(a) and (b) the Treasury shall in particular—
 - (a) have regard to any relevant guidance issued by the Accounting Standards Board Limited or any other body prescribed for the purposes of section 256 of the Companies Act 1985 (accounting standards), and
 - (b) require the accounts to include, subject to paragraph (a), a statement of financial performance, a statement of financial position and a cash flow statement.
- (7) The Assembly shall send accounts under this section to the Auditor General for Wales.
- (8) The Auditor General for Wales shall examine accounts sent to him under this section with a view to satisfying himself that they present a true and fair view.
- (9) Where the Auditor General for Wales has conducted an examination of accounts he shall—
 - (a) certify them and issue a report, and
 - (b) send the certified accounts and the report to the Assembly.
- (10) A person who acts as auditor for the purposes of section 10(2)(c) or (8)(c) of the Government Resources and Accounts Act 2000 shall give to the Auditor General for Wales such information and explanations as he may reasonably require for the purposes of this section.
- (11) The Assembly shall by order specify dates by which the duties under subsections (7) and (9)(b) shall be performed.
- (12) Before making an order under subsection (11) the Assembly shall consult the Auditor General for Wales.]

Textual Amendments

- F1** S. 101A inserted (22.12.2000 for certain purposes and 1.4.2001 otherwise) by 2000 c. 20, s. 29, Sch. 1 para. 24; S.I. 2000/3349, arts. 2, 3

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102 Audit Committee reports.

- (1) The Audit Committee may consider, and lay before the Assembly a report on, any accounts, statement of accounts or report laid before the Assembly by—
 - (a) the Auditor General for Wales, or
 - (b) the auditor appointed under section 94.
- (2) If requested to do so by the House of Commons Committee of Public Accounts, the Audit Committee may—
 - (a) on behalf of the Committee of Public Accounts take evidence from the Assembly's principal accounting officer or any additional accounting officer designated under section 98, and
 - (b) report to the Committee of Public Accounts and transmit to that Committee any evidence so taken.

103 Publication of accounts and audit reports etc.

- (1) A document to which this subsection applies shall be published by the Assembly as soon after being laid before it as is reasonably practicable.
- (2) The documents to which subsection (1) applies are—
 - (a) any accounts, statement of accounts or report laid before the Assembly by the Auditor General for Wales,
 - (b) any accounts or report laid before the Assembly by the auditor appointed under section 94, and
 - (c) any estimate or report laid before the Assembly under section 93(6) or 102(1) by the Audit Committee.

Status:

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