

Status: Point in time view as at 01/04/2006.

Changes to legislation: There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, Cross Heading: The Government of Wales Act 1998 (c. 38). (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

The Government of Wales Act 1998 (c. 38)

- 21 The Government of Wales Act 1998 shall be amended as follows.
- 22 In section 96 (Auditor General for Wales: miscellaneous) after subsection (7) insert—
- “(8) If the Treasury designate the Assembly in respect of a financial year for the purposes of section 10 of the Government Resources and Accounts Act 2000 (whole of government accounts), the Auditor General for Wales shall carry out the audit required by section 10(2)(c) of that Act.
- (9) Where the Treasury make arrangements with the Assembly under section 10(8) of that Act, the Auditor General for Wales shall carry out the audit required by section 10(8)(c).”
- 23 In the following provisions (which require the submission of accounts to the Auditor General for Wales) for “no later than five months after the end of that financial year” substitute “ no later than 30th November of the following financial year ”
- (a) section 97(4) (Assembly),
- (b) paragraph 6(1) of Schedule 6 (Chief Inspector of Schools in Wales),
- (c) paragraph 6(1) of Schedule 7 (Forestry Commissioners), and
- ^{F1}(d)

Textual Amendments

- F1** Sch. 1 para. 23(d) repealed (1.4.2006) by [Public Services Ombudsman \(Wales\) Act 2005 \(c. 10\)](#), s. 40, Sch. 7; S.I. 2005/2800, art. 5(1)(3)

- 24 After section 101 (examinations by Comptroller and Auditor General) insert—

“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).
- (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).

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- (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.”

Commencement Information

- II** Sch. 1 para. 24 wholly in force at 1.4.2001; Sch. 1 para. 24 not in force at Royal Assent see s. 30; Sch. 1 para. 24 in force for certain purposes at 22.12.2000 by S.I. 2000/3349, art. 2(g) (subject to art. 5); Sch. 1 para. 24 in force insofar as not already in force at 1.4.2001 by S.I. 2000/3349, art. 3(1)(a) (subject to arts. 3(2), 5)

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