



Government of Wales Act 2006

2006 CHAPTER 32

PART 5

FINANCE

Treatment of accounts and audit reports etc.

143 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, or
 - ^{F1}(b)
- (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 any of the persons mentioned in subsection (3), and
 - (b) report to the Committee of Public Accounts and transmit to that Committee any evidence so taken.
- (3) The persons referred to in subsection (2)(a) are—
 - (a) the principal accounting officer for the Welsh Ministers,
 - (b) the principal accounting officer for the Assembly Commission, and
 - (c) additional accounting officers designated under section 133 or 138.

Textual Amendments

- F1** S. 143(1)(b) omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 75](#) (with [Sch. 3 para. 3](#)); [S.I. 2013/1466](#), art. 3(1)

Status: Point in time view as at 08/01/2018.

Changes to legislation: Government of Wales Act 2006, Cross Heading: Treatment of accounts and audit reports etc. is up to date with all changes known to be in force on or before 13 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Commencement Information

I1 This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

144 Publication of accounts and audit reports etc.

- (1) The Assembly must publish a document to which this subsection applies as soon after the document is laid before the Assembly 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,
 - (b) any accounts or report laid before the Assembly by the auditor appointed under [^{F2}paragraph 34 of Schedule 1 to the Public Audit (Wales) Act 2013], and
 - (c) any report ^{F3}... laid before the Assembly by the Audit Committee under section 143(1) ^{F3}....
 - [^{F4}(d) any estimate of income and expenses of the Wales Audit Office laid before the Assembly under section 20(1) of the Public Audit (Wales) Act 2013 (including any modifications made to that estimate under section 20(4) of that Act),
 - (e) any scheme for charging fees laid before the Assembly by the Wales Audit Office under section 24(4)(c) of the Public Audit (Wales) Act 2013,
 - (f) any annual plan laid before the Assembly by the Auditor General and the chair of the Wales Audit Office under section 26 of the Public Audit (Wales) Act 2013,
 - (g) any report laid before the Assembly under paragraph 3(6) of Schedule 2 to the Public Audit (Wales) Act 2013 (reports on the exercise of the functions of the Auditor General and the Wales Audit Office).]

Textual Amendments

- F2** Words in s. 144(2)(b) substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\), s. 35\(2\), Sch. 4 para. 76\(2\)](#) (with [Sch. 3 para. 3](#)); S.I. 2013/1466, art. 3(1)
- F3** Words in s. 144(2)(c) omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\), s. 35\(2\), Sch. 4 para. 76\(3\)](#) (with [Sch. 3 para. 3](#)); S.I. 2013/1466, art. 3(1)
- F4** S. 144(2)(d)-(g) inserted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\), s. 35\(2\), Sch. 4 para. 76\(4\)](#) (with [Sch. 3 para. 3](#)); S.I. 2013/1466, art. 3(1)

Commencement Information

I2 This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

Status:

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