



# Government of Wales Act 2006

## 2006 CHAPTER 32

### PART 5

#### FINANCE

##### *Financial accountability of Welsh Ministers*

#### **134 Accounts of subsidiaries of Welsh Ministers**

- (1) For the purposes of the examination by the Auditor General of any accounts of the Welsh Ministers the Auditor General—
  - (a) has a right of access at all reasonable times to every document relating to the accounts of any subsidiary of the Welsh Ministers (whether or not the accounts of the Welsh Ministers being examined relate to the financial affairs and transactions of the subsidiary),
  - (b) is entitled to require from any person holding or accountable for any of those documents any assistance, information or explanation which the Auditor General reasonably thinks necessary for those purposes, and
  - (c) may require any subsidiary of the Welsh Ministers to provide the Auditor General at times specified by the Auditor General with accounts of such of the subsidiary's transactions as the Auditor General may specify.
- (2) The Treasury may, by directions given to a subsidiary of the Welsh Ministers, 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) The inclusion of information in any accounts in compliance with such directions does not constitute a breach of any provision which prohibits, or does not authorise, the inclusion in the accounts of that information.
- (4) In this section “subsidiary of the Welsh Ministers” means—

*Status: Point in time view as at 06/04/2008.*

*Changes to legislation: Government of Wales Act 2006, Section 134 is up to date with all changes known to be in force on or before 28 July 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)*

- (a) any body corporate or other undertaking in relation to which, if the Welsh Ministers were an undertaking, the Welsh Ministers would be a parent undertaking,
  - (b) any trust of which the Welsh Ministers are settlors, or
  - (c) any charitable institution of which the Welsh Ministers are founders but which is neither a body corporate nor a trust.
- (5) For the purposes of subsection (4)(a)—
- “undertaking” has the meaning given by [<sup>F1</sup>section 1161(1) of the Companies Act 2006], and
  - “parent undertaking” is to be construed in accordance with [<sup>F2</sup>section 1162] of that Act.

#### Textual Amendments

- F1** Words in s. 134(5) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 243(2)** (with arts. 6, 11, 12)
- F2** Words in s. 134(5) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 243(2)** (with arts. 6, 11, 12)

#### Commencement Information

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

**Status:**

Point in time view as at 06/04/2008.

**Changes to legislation:**

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