



Media Act 2024

2024 CHAPTER 15

PART 3

PUBLIC SERVICE BROADCASTERS

CHAPTER 2

S4C

PROSPECTIVE

34 Accounts and audit

- (1) Schedule 6 to the Broadcasting Act 1990 (S4C: supplementary provisions) is amended as follows.
- (2) For paragraph 12(2) and (3) (audit of S4C's accounts by appointed auditor) substitute—
 - “(2A) S4C must send a copy of its statement of accounts to the Comptroller and Auditor General as soon as possible after the end of the financial year to which the statement relates.
 - (2B) The Comptroller and Auditor General must—
 - (a) examine, certify and report on each statement of accounts of S4C, and
 - (b) send a copy of the report and certified statement of accounts to the Secretary of State.
 - (2C) The Secretary of State must lay before Parliament a copy of each such report and certified statement.

Status: This version of this provision is prospective.

Changes to legislation: There are currently no known outstanding effects for the Media Act 2024, Section 34. (See end of Document for details)

- (2D) As soon as possible after the Secretary of State lays copies of the report and statement of accounts before Parliament, S4C must arrange for the report and certified statement to be laid before Senedd Cymru.
- (2E) S4C must ensure that each S4C subsidiary undertaking appoints the Comptroller and Auditor General as auditor, unless the S4C subsidiary undertaking requests the Comptroller and Auditor General’s permission to appoint another person and the Comptroller and Auditor General permits the appointment of that person as auditor.
- (2F) The Comptroller and Auditor General may inspect the accounts of any S4C subsidiary undertaking (regardless of who is appointed as auditor).”
- (3) After paragraph 12(4) insert—
- “(5) S4C must ensure that an S4C subsidiary undertaking, if told to do so by the Secretary of State or any person authorised by the Secretary of State, grants the Secretary of State or authorised person access to—
- (a) that undertaking’s accounts;
- (b) information and documents relating to that undertaking’s financial transactions and commitments.
- (6) In this paragraph “S4C subsidiary undertaking” means an undertaking which, for the purposes of the Companies Act 2006, is a subsidiary undertaking of S4C (see section 1162 of that Act).”
- (4) Omit paragraph 13(2) (accounts and audit report to be attached to annual report).

Commencement Information

II S. 34 not in force at Royal Assent, see [s. 55\(3\)\(c\)](#)

Status:

This version of this provision is prospective.

Changes to legislation:

There are currently no known outstanding effects for the Media Act 2024, Section 34.