CYNULLIAD CENEDLAETHOL CYMRU

OFFERYNNAU STATUDOL

2001 Rhif 3760 (Cy.309)

LLYWODRAETH LEOL, CYMRU

Rheoliadau Cyfrifon ac Archwilio (Diwygio) (Cymru) 2001

NODYN ESBONIADOL

(Nid yw'r nodyn hwn yn rhan o'r Rheoliadau)

Mae'r Rheoliadau'n gwneud mân ddiwygiadau i Reoliadau Cyfrifon ac Archwilio 1996 sydd, er eu bod wedi gwneud o dan ddeddfwriaeth flaenorol, wedi parhau mewn grym yn rhinwedd paragraff 2 o Atodlen 4 i Ddeddf y Comisiwn Archwilio 1998 (mesur cydgrynhoi).

Mae Rheoliad 3 yn diwygio Rheoliad 6 o Reoliadau 1996 er mwyn hepgor y cyfeiriad at "a probation committee". Yn Neddf Cyfiawnder Troseddol a Gwasanaethau Llys 2000 gwelwyd disodli pwyllgorau prawf â byrddau prawf, nad ydynt yn dod o dan Reoliadau 1996.

Mae Rheoliad 4 yn diwygio Rheoliad 7 o Reoliadau 1996 i godi'r trothwy ariannol lle y mae'n ofynnol i'r cynghorau cymuned yng Nghymru baratoi cyfrifon incwm a gwariant o £5,000 i £50,000.

Mae Rheoliad 5 yn mewnosod gofyniad newydd yn Rheoliadau 1996, sef bod y cyrff perthnasol yn cyhoeddi'r llythyr archwilio blynyddol a gânt oddi wrth eu harchwilydd.

NATIONAL ASSEMBLY FOR WALES

STATUTORY INSTRUMENTS

2001 No. 3760 (W.309)

LOCAL GOVERNMENT, WALES

The Accounts and Audit (Amendment) (Wales) Regulations 2001

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations make minor amendments to the Accounts and Audit Regulations 1996, which, although made under the previous legislation, were continued in force by virtue of paragraph 2 of Schedule 4 to the Audit Commission Act 1998 (a consolidation measure).

Regulation 3 amends Regulation 6 of the 1996 Regulations so as to omit the reference to "a probation committee". The Criminal Justice and Court Services Act 2000 saw the replacement of probation committees with probation boards, which are not subject to the 1996 Regulations.

Regulation 4 amends Regulation 7 of the 1996 Regulations to increase the financial threshold above which community councils in Wales are required to prepare income and expenditure accounts from £5,000 to £50,000.

Regulation 5 inserts a new requirement into the 1996 Regulations for relevant bodies to publish the annual audit letter that they receive from their auditor.

OFFERYNNAU STATUDOL

2001 Rhif 3760 (Cy.309)

LLYWODRAETH LEOL, CYMRU

Rheoliadau Cyfrifon ac Archwilio (Diwygio) (Cymru) 2001

Wedi'u gwneud *20 Tachwedd 2001*

Yn dod i rym *18 Ionawr 2002*

Mae Cynulliad Cenedlaethol Cymru yn gwneud y rheoliadau canlynol drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adran 27 o Ddeddf y Comisiwn Archwilio 1998(**a**) sydd bellach wedi'u breinio yng Nghynulliad Cenedlaethol Cymru i'r graddau y maent yn arferadwy yng Nghymru (**b**) ac ar ôl ymgynghori â'r Comisiwn Archwilio, unrhyw gymdeithasau awdurdodau lleol y mae'n ymddangos iddo eu bod yn berthnasol ac unrhyw gyrff cyfrifwyr y mae'n ymddangos iddo eu bod yn briodol:

Enwi, cychwyn a chymhwyso

1.-(1) Enw'r Rheoliadau hyn yw Rheoliadau Cyfrifon ac Archwilio (Diwygio) (Cymru) 2001 a deuant i rym ar 18 Ionawr 2002.

(2) Mae'r Rheoliadau hyn yn gymwys i Gymru yn unig.

Dehongli

2. Yn y rheoliadau hyn ystyr "Rheoliadau 1996" ("*the 1996 Regulations*") yw Rheoliadau Cyfrifon ac Archwilio 1996(**c**).

Datganiad o Gyfrifon

3. Mae Rheoliad 6 o Reoliadau 1996 yn cael ei ddiwygio fel a ganlyn:

Ym mharagraff (3)(k) dilëwch y geiriau "a probation committee,".

Datganiadau Cyfrifydda Eraill

4. Mae Rheoliad 7 o Reoliadau 1996 yn cael ei

(a) 1998 p.18.

(b) *Gweler* Gorchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1996/672).

(c) O.S. 1996/590.

STATUTORY INSTRUMENTS

2001 No. 3760 (W.309)

LOCAL GOVERNMENT, WALES

The Accounts and Audit (Amendment) (Wales) Regulations 2001

Made *20 November 2001*

Coming into force *18 January 2002*

The National Assembly for Wales makes the following regulations in exercise of the powers given to the Secretary of State by section 27 of the Audit Commission Act 1998(**a**) which are now vested in the National Assembly for Wales in so far as exercisable in Wales(**b**) and after consulting the Audit Commission, such associations of local authorities as appear to it to be concerned and such bodies of accountants as appear to it to be appropriate:

Name, commencement and application

1.-(1) The name of these Regulations is the Accounts and Audit (Amendment) (Wales) Regulations 2001 and they shall come into force on 18 January 2002.

(2) These Regulations apply to Wales only.

Interpretation

2. In these regulations "the 1996 Regulations (*"Rheoliadau 1996")* means the Accounts and Audit Regulations 1996(**c**).

Statement of Accounts

3. Regulation 6 of the 1996 Regulations is amended as follows:

In paragraph (3)(k) delete the words "a probation committee,".

Other Accounting Statements

4. Regulation 7 of the 1996 Regulations is amended

(a) 1998 c.18.

(b) *See* The National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1996/672).

(c) S.I. 1996/590.

ddiwygio fel a ganlyn:

Ym mharagraffau (3) a (4), yn lle "£5,000" rhowch "£50,000".

Cyhoeddi'r Llythyr Archwilio Blynyddol

5. Ar ôl Rheoliad 16 o Reoliadau 1996 mewnosodir -

"Publication of Annual Audit Letter

16A. As soon as reasonably possible after it is received a relevant body shall -

(a) publish the annual audit letter(**a**) received from the auditor; and

(b) keep copies available for purchase by any person on payment of a reasonable sum to be determined by the relevant body."

Llofnodwyd ar ran Cynulliad Cenedlaethol Cymru o dan adran 66(1) o Ddeddf Llywodraeth Cymru 1998(**b**)

20 Tachwedd 2001

as follows:

In paragraphs (3) and (4), for "£5,000" substitute "£50,000".

Publication of Annual Audit Letter

5. After Regulation 16 of the 1996 Regulations there is inserted -

"Publication of Annual Audit Letter

16A. As soon as reasonably possible after it is received a relevant body shall -

(a) publish the annual audit letter(**a**) received from the auditor; and

(b) keep copies available for purchase by any person on payment of a reasonable sum to be determined by the relevant body."

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(**b**)

20th November 2001

D. Elis-Thomas

Llywydd y Cynulliad Cenedlaethol

The Presiding Officer of the National Assembly

(a) *Gweler* paragraffau 29 i 34 o'r Code of Audit Practice a gyhoeddwyd gan y Comisiwn Archwilio ym mis Mawrth 2000.

(b) 1998 p.38.

(a) *See* paragraphs 29 to 34 of the Code of Audit Practice published by the Audit Commission in March 2000.

(b) 1998 c.38.

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