OFFERYNNAU STATUDOL CYMRU

2013 Rhif 217 (Cy. 29)

LLYWODRAETH LEOL, CYMRU

Rheoliadau Cyfrifon ac Archwilio (Cymru) (Diwygio) 2013

NODYN ESBONIADOL

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

Caiff y Rheoliadau hyn eu gwneud o dan adrannau 39 a 58 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004 ("Deddf 2004") ac maent yn diwygio Rheoliadau Cyfrifon ac Archwilio (Cymru) 2005 ("Rheoliadau 2005").

Mae Rheoliadau 2005 yn gwneud darpariaeth mewn cysylltiad â chyfrifon ac archwilio cyrff llywodraeth leol yng Nghymru y mae'n ofynnol i'w cyfrifon gael eu harchwilio yn unol â Rhan 2 o Ddeddf 2004.

Mae'r Rheoliadau hyn yn diwygio rheoliad 7 o Reoliadau 2005 drwy ddisodli'r cyfeiriad at awdurdodau heddlu gan gyfeiriad at gomisiynwyr heddlu a throsedd a phrif gwnstabliaid. Bydd y cyrff hyn yn ddarostyngedig i'r gofyniad i lunio datganiad o gyfrifon.

Daw'r Rheoliadau hyn i rym ar 1 Mawrth 2013 ac maent yn cael effaith mewn perthynas â chyfrifon ar gyfer y flwyddyn ariannol 2012-13.

WELSH STATUTORY INSTRUMENTS

2013 No. 217 (W. 29)

LOCAL GOVERNMENT, WALES

The Accounts and Audit (Wales) (Amendment) Regulations 2013

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made under sections 39 and 58 of the Public Audit (Wales) Act 2004 ("the 2004 Act") and amend the Accounts and Audit (Wales) Regulations 2005 ("the 2005 Regulations").

The 2005 Regulations make provision with respect to the accounts and audit of local government bodies in Wales whose accounts are required to be audited in accordance with Part 2 of the 2004 Act.

These Regulations amend regulation 7 of the 2005 Regulations by replacing the reference to police authorities with police and crime commissioners and chief constables. These bodies will be subject to the requirement to prepare a statement of accounts.

These Regulations come into force on 1 March 2013 and have effect in relation to accounts for the 2012-13 financial year.

OFFERYNNAU STATUDOL CYMRU

2013 Rhif 217 (Cy. 29)

LLYWODRAETH LEOL, CYMRU

Rheoliadau Cyfrifon ac Archwilio (Cymru) (Diwygio) 2013

Gwnaed *4 Chwefror 2013*

Gosodwyd gerbron Cynulliad Cenedlaethol Cymru *6 Chwefror 2013*

Yn dod i rym *1 Mawrth 2013*

Caiff y Rheoliadau hyn eu gwneud drwy arfer y pwerau a roddwyd gan adrannau 39 a 58 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004(**1**).

Fel y mae'n ofynnol gan adran 39(2) o'r Ddeddf honno, mae Gweinidogion Cymru wedi ymgynghori ag Archwilydd Cyffredinol Cymru, y cymdeithasau hynny o awdurdodau lleol yr oedd yn ymddangos iddynt eu bod yn ymwneud â hyn a'r cyrff hynny o gyfrifwyr yr oedd yn ymddangos iddynt eu bod yn briodol.

Yn unol â hynny, mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn:

Enwi a chychwyn

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Cyfrifon ac Archwilio (Cymru) (Diwygio) 2013.

(2) Mae'r Rheoliadau hyn yn dod i rym ar 1 Mawrth 2013.

(**1**) 2004 p.23. Trosglwyddwyd swyddogaethau Cynulliad Cenedlaethol Cymru i Weinidogion Cymru yn rhinwedd paragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p.32).

WELSH STATUTORY INSTRUMENTS

2013 No. 217 (W. 29)

LOCAL GOVERNMENT, WALES

The Accounts and Audit (Wales) (Amendment) Regulations 2013

Made *4 February 2013*

Laid before the National Assembly for Wales *6 February 2013*

Coming into force *1 March 2013*

These Regulations are made in exercise of the powers conferred by sections 39 and 58 of the Public Audit (Wales) Act 2004(**1**).

As required by section 39(2) of that Act, the Welsh Ministers consulted the Auditor General for Wales, such associations of local authorities as appeared to them to be concerned and such bodies of accountants as appeared to them to be appropriate.

Accordingly, the Welsh Ministers make the following Regulations:

Title and commencement

1.—(1) The title of these Regulations is the Accounts and Audit (Wales) (Amendment) Regulations 2013.

(2) These Regulations come into force on 1 March 2013.

(**1**) 2004 c.23. These functions of the National Assembly for Wales were transferred to the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c.32).

Diwygio Rheoliadau Cyfrifon ac Archwilio (Cymru) 2005

2.—(1) Mae Rheoliadau Cyfrifon ac Archwilio (Cymru) 2005(**1**) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 7 (datganiad o gyfrifon) ym mharagraff (2)—

(a) yn lle is-baragraff (d) rhodder—

"(d) comisiynydd heddlu a throsedd;";

(b) cyn is-baragraff (dd), mewnosoder—

"(da) prif gwnstabl a sefydlwyd o dan adran 2 o Ddeddf Diwygio'r Heddlu a Chyfrifoldeb Cymdeithasol 2011(**2**);".

Amendment of the Accounts and Audit (Wales) Regulations 2005

2.—(1) The Accounts and Audit (Wales) Regulations 2005(**1**) are amended as follows.

(2) In regulation 7 (statement of accounts), in paragraph (2)—

(a) for sub-paragraph (e) substitute—

"(e) a police and crime commissioner;";

(b) before sub-paragraph (f), insert—

"(ea) a chief constable established under section 2 of the Police Reform and Social Responsibility Act 2011(**2**);".

Carl Sargeant

Y Gweinidog Llywodraeth Leol a Chymunedau, un o Weinidogion Cymru

4 Chwefror 2013

Minister for Local Government and Communities, one of the Welsh Ministers

4 February 2013

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(**1**) O.S. 2005/368 (Cy.34).
(**2**) 2011 p.13.

(**1**) S.I. 2005/368 (W.34).
(**2**) 2011 c.13.

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