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OFFERYNNAU STATUDOL  
CYMRU

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WELSH STATUTORY  
INSTRUMENTS

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**2018 Rhif 91 (Cy. 22)**

**2018 No. 91 (W. 22)**

**LLYWODRAETH LEOL,  
CYMRU**

**LOCAL GOVERNMENT,  
WALES**

**Rheoliadau Cyfrifon ac Archwilio  
(Cymru) (Diwygio) 2018**

**The Accounts and Audit (Wales)  
(Amendment) Regulations 2018**

**NODYN ESBONIADOL**

**EXPLANATORY NOTE**

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

*(This note is not part of the Regulations)*

Mae'r Rheoliadau hyn wedi eu gwneud o dan adrannau 39 a 58(2) o Ddeddf Archwilio Cyhoeddus (Cymru) 2004 ("Deddf 2004") ac maent yn diwygio Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014 ("Rheoliadau 2014").

These Regulations are made under sections 39 and 58(2) of the Public Audit (Wales) Act 2004 ("the 2004 Act") and amend the Accounts and Audit (Wales) Regulations 2014 ("the 2014 Regulations").

Mae Rheoliadau 2014 yn gwneud darpariaeth mewn cysylltiad â chyfrifon ac archwilio cyrff llywodraeth leol yng Nghymru y mae'n ofynnol archwilio eu cyfrifon yn unol â Rhan 2 o Ddeddf 2004. Mae'r Rheoliadau hyn yn diwygio Rheoliadau 2014 mewn tri chyswllt.

The 2014 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 the 2014 Regulations in three respects.

Mae Rheoliadau 2014 yn ei gwneud yn ofynnol i gyrff perthnasol mwy gyhoeddi hysbysiadau penodol mewn papurau newydd lleol. Mae'r Rheoliadau hyn yn dileu'r gofyniad hwnnw ac yn gosod gofyniad yn ei le i arddangos hysbysiad mewn o leiaf un lle amlwg yn ardal y corff.

The 2014 Regulations require larger relevant bodies to publish certain notices in local newspapers. These Regulations remove that requirement and replace it with a requirement to display a notice in at least one conspicuous place in the area of the body.

Mae rheoliad 4 yn dileu'r gofyniad i gynghorau sir neu gynghorau bwrdeistref sirol gynnwys, yn eu datganiad o gyfrifon, y cyfrifon ar gyfer cronfeydd pensiwn a weinyddir yn unol â Rheoliadau Cynllun Pensiwn Llywodraeth Leol 2013.

Regulation 4 removes the requirement for county or county borough councils to include in their statement of accounts, the accounts for pension funds administered in accordance with the Local Government Pension Scheme Regulations 2013.

O dan Reoliadau 2014, mae'n ofynnol i gyrff llywodraeth leol baratoi eu datganiad o gyfrifon erbyn 30 Mehefin ar ôl y flwyddyn y mae'r datganiad yn berthnasol iddi a'i gyhoeddi erbyn 30 Medi ar ôl y flwyddyn y mae'n berthnasol iddi. Mae rheoliadau 5 ac 8 yn newid yr amserlen i gyrff llywodraeth leol baratoi a chyhoeddi eu datganiad o gyfrifon fel a ganlyn.

Under the 2014 Regulations, local government bodies are required to prepare their statement of accounts by 30 June following the year to which the statement relates and to publish it by 30 September following the year to which it relates. Regulations 5 and 8 change the timetable for local government bodies to prepare and publish their statement of accounts as follows.

Mewn perthynas â'r flwyddyn sy'n dod i ben ar 31 Mawrth 2018, mae'n ofynnol i awdurdodau tân ac achub, awdurdodau Parciau Cenedlaethol, comisiynwyr heddlu a throseddu a phrif gwnstabiliaid baratoi eu datganiad o gyfrifon erbyn 30 Mehefin 2019 a'i gyhoeddi erbyn 30 Medi 2019. Mewn perthynas â blwyddyn sy'n dod i ben ar 31 Mawrth 2019 neu ar ôl hynny, mae'n ofynnol i gyrff o'r fath baratoi eu datganiad o gyfrifon erbyn 31 Mai ar ôl y flwyddyn y mae'r datganiad yn berthnasol iddi a'i gyhoeddi erbyn 31 Gorffennaf ar ôl y flwyddyn y mae'n berthnasol iddi.

Mewn perthynas â'r flwyddyn sy'n dod i ben ar 31 Mawrth 2018 mae'n ofynnol i gynghorau sir neu gynghorau bwrdeistref sirol a phwyllgorau i gynghorau sir neu gynghorau bwrdeistref sirol (gan gynnwys cyd-bwyllgorau) baratoi eu datganiad o gyfrifon erbyn 30 Mehefin 2019 a'i gyhoeddi erbyn 30 Medi 2019. Mewn perthynas â'r blynyddoedd sy'n dod i ben ar 31 Mawrth 2019 a 31 Mawrth 2020, mae'n ofynnol i gyrff o'r fath baratoi eu datganiad o gyfrifon erbyn 15 Mehefin ar ôl y flwyddyn y mae'r datganiad yn berthnasol iddi a'i gyhoeddi erbyn 15 Medi ar ôl y flwyddyn y mae'n berthnasol iddi.

Mewn perthynas â'r blynyddoedd sy'n dod i ben ar 31 Mawrth 2021 neu ar ôl hynny, mae'n ofynnol i gynghorau sir neu gynghorau bwrdeistref sirol a phwyllgorau i gynghorau sir neu gynghorau bwrdeistref sirol (gan gynnwys cyd-bwyllgorau) baratoi eu datganiad o gyfrifon erbyn 31 Mai ar ôl y flwyddyn y mae'r datganiad yn berthnasol iddi a'i gyhoeddi erbyn 31 Gorffennaf ar ôl y flwyddyn y mae'n berthnasol iddi.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, ystyriwyd nad oedd yn angenrheidiol cynnal asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn.

In relation to the year ending on 31 March 2018 fire and rescue authorities, National Park authorities, police and crime commissioners and chief constables are required to prepare their statement of accounts by 30 June 2019 and to publish it by 30 September 2019. In relation to a year ending on or after 31 March 2019, such bodies are required to prepare their statement of accounts by 31 May following the year to which the statement relates and to publish it by 31 July following the year to which it relates.

In relation to the year ending on 31 March 2018 county or county borough councils and committees of county or county borough councils (including joint committees) are required to prepare their statement of accounts by 30 June 2019 and to publish it by 30 September 2019. In relation to the years ending on 31 March 2019 and 31 March 2020, such bodies are required to prepare their statement of accounts by 15 June following the year to which the statement relates and to publish it by 15 September following the year to which it relates.

In relation to years ending on or after 31 March 2021, county or county borough councils and committees of county or county borough councils (including joint committees) are required to prepare their statement of accounts by 31 May following the year to which the statement relates and to publish it by 31 July following the year to which it relates.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

**2018 Rhif 91 (Cy. 22)**

**LLYWODRAETH LEOL,  
CYMRU**

**Rheoliadau Cyfrifon ac Archwilio  
(Cymru) (Diwygio) 2018**

*Gwnaed* 22 Ionawr 2018

*Gosodwyd gerbron Cynulliad Cenedlaethol  
Cymru* 29 Ionawr 2018

*Yn dod i rym* 14 Mawrth 2018

Mae Gweinidogion Cymru, drwy arfer y pwerau a roddir iddynt gan adrannau 39 a 58(2) o Ddeddf Archwilio Cyhoeddus (Cymru) 2004(1), yn gwneud y Rheoliadau a ganlyn.

Yn unol ag adran 39(2) o Ddeddf Archwilio Cyhoeddus (Cymru) 2004, mae Gweinidogion Cymru wedi ymgynghori ag Archwilydd Cyffredinol Cymru, y cymdeithasau hynny o awdurdodau lleol yng Nghymru y mae'n ymddangos iddynt eu bod yn ymwneud â hyn a'r cyrff hynny o gyfrifwyr y mae'n ymddangos iddynt eu bod yn briodol.

**Enwi a chychwyn**

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Cyfrifon ac Archwilio (Cymru) (Diwygio) 2018.

(2) Daw'r Rheoliadau hyn i rym ar 14 Mawrth 2018.

(3) Mae'r Rheoliadau hyn yn gymwys i'r blynyddoedd sy'n dod i ben ar 31 Mawrth 2018 neu ar ôl hynny.

**2018 No. 91 (W. 22)**

**LOCAL GOVERNMENT,  
WALES**

**The Accounts and Audit (Wales)  
(Amendment) Regulations 2018**

*Made* 22 January 2018

*Laid before the National Assembly for Wales*  
29 January 2018

*Coming into force* 14 March 2018

The Welsh Ministers, in exercise of the powers conferred on them by sections 39 and 58(2) of the Public Audit (Wales) Act 2004(1), make the following Regulations.

In accordance with section 39(2) of the Public Audit (Wales) Act 2004, the Welsh Ministers have consulted the Auditor General for Wales, such associations of local authorities in Wales as appear to them to be concerned and such bodies of accountants as appear to them to be appropriate.

**Title and commencement**

1.—(1) The title of these Regulations is the Accounts and Audit (Wales) (Amendment) Regulations 2018.

(2) These Regulations come into force on 14 March 2018.

(3) These Regulations apply to years ending on or after 31 March 2018.

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(1) 2004 p. 23; diwygiwyd adran 39 gan Ddeddf Archwilio Cyhoeddus (Cymru) 2013 (dccc 3), Atodlen 4, paragraffau 20 a 44. Diwygiwyd adran 58 gan y Ddeddf honno, Atodlen 4, paragraffau 20 a 58.

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(1) 2004 c. 23; section 39 was amended by the Public Audit (Wales) Act 2013 (anaw 3), Schedule 4, paragraphs 20 and 44. Section 58 was amended by that Act, Schedule 4, paragraphs 20 and 58.

## Diwygio Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014

2. Mae Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014(1) wedi eu diwygio fel a nodir yn y rheoliadau a ganlyn.

### Dehongli

3. Yn rheoliad 2(1) (dehongli), hepgorer y diffiniad o “hysbysiad drwy hysbyseb” (“*notice by advertisement*”).

### Datganiad o gyfrifon

4. Yn rheoliad 8(1)(c) (datganiad o gyfrifon) ar ôl “hwy” mewnosoder “, ac eithrio cyfrifon ar gyfer cronfeydd pensiwn a weinyddir yn unol â Rheoliadau Cynllun Pensiwn Llywodraeth Leol 2013(2)”.

### Llofnodi, cymeradwyo a chyhoeddi datganiad o gyfrifon – cyrff perthnasol mwy

5.—(1) Yn rheoliad 10 (llofnodi, cymeradwyo a chyhoeddi datganiad o gyfrifon)—

- (a) ym mharagraff (1), yn lle “30 Mehefin” rhodder “31 Mai”;
- (b) ym mharagraff (2), yn lle “30 Medi” rhodder “31 Gorffennaf”.

(2) Ar ôl rheoliad 10 mewnosoder—

### “Addasiadau ar gyfer y flwyddyn sy’n dod i ben ar 31 Mawrth 2018

10A. Mewn perthynas â’r flwyddyn sy’n dod i ben ar 31 Mawrth 2018, mae rheoliad 10 yn gymwys gyda’r addasiadau a ganlyn—

- (a) mae paragraff (1) i’w ddarllen fel petai “30 Mehefin” wedi ei roi yn lle “31 Mai”;
- (b) mae paragraff (2) i’w ddarllen fel petai “30 Medi” wedi ei roi yn lle “31 Gorffennaf”.

## Amendment of the Accounts and Audit (Wales) Regulations 2014

2. The Accounts and Audit (Wales) Regulations 2014(1) are amended as set out in the following regulations.

### Interpretation

3. In regulation 2(1) (interpretation), omit the definition of “notice by advertisement” (“*hysbysiad drwy hysbyseb*”).

### Statement of accounts

4. In regulation 8(1)(c) (statement of accounts) after “keep a separate account” insert “, except accounts for pension funds administered in accordance with the Local Government Pension Scheme Regulations 2013(2)”.

### Signing, approval and publication of statement of accounts – larger relevant bodies

5.—(1) In regulation 10 (signing, approval and publication of statement of accounts)—

- (a) in paragraph (1), for “30 June” substitute “31 May”;
- (b) in paragraph (2), for “30 September” substitute “31 July”.

(2) After regulation 10 insert—

### “Modifications for the year ending on 31 March 2018

10A. In relation to the year ending on 31 March 2018, regulation 10 applies with the following modifications—

- (a) paragraph (1) is to be read as if for “31 May” there were substituted “30 June”;
- (b) paragraph (2) is to be read as if for “31 July” there were substituted “30 September”.

(1) O.S. 2014/3362 (Cy. 337).

(2) O.S. 2013/2356 fel y’i diwygiwyd gan Reoliadau Cynllun Pensiwn Llywodraeth Leol (Diwygiadau Amrywiol) 2014 (O.S. 2014/44), Rheoliadau Cynllun Pensiwn Llywodraeth Leol (Rheoli Troseddwyr) (Diwygio) 2014 (O.S. 2014/1146), Gorchymyn Absenoldeb Rhiant a Rennir a Chyflog Rhiant Statudol a Rennir (Diwygiadau Canlyniadol i Is-ddeddfwriaeth) 2014 (O.S. 2014/3255), Rheoliadau Cynllun Pensiwn Llywodraeth Leol (Diwygio) 2015 (O.S. 2015/755), a Deddf Menter 2016 (p. 12), adran 42(2), Atodlen 6, paragraff 5 (o ddiwrnod sydd i’w bennu).

(1) S.I. 2014/3362 (W. 337).

(2) S.I. 2013/2356 as amended by the Local Government Pension Scheme (Miscellaneous Amendments) Regulations 2014 (S.I. 2014/44), the Local Government Pension Scheme (Offender Management) (Amendment) Regulations 2014 (S.I. 2014/1146), the Shared Parental Leave and Statutory Shared Parental Pay (Consequential Amendments to Subordinate Legislation) Order 2014 (S.I. 2014/3255), the Local Government Pension Scheme (Amendment) Regulations 2015 (S.I. 2015/755), and the Enterprise Act 2016 (c. 12), section 42(2), Schedule 6, paragraph 5 (as from a day to be appointed).

**Addasiadau ar gyfer cynghorau sir a chynghorau bwrdeistref sirol ar gyfer y blynyddoedd sy'n dod i ben ar 31 Mawrth 2019 a 31 Mawrth 2020**

**10B.**—(1) Mae'r addasiadau a nodir yn y rheoliad hwn yn cael effaith mewn perthynas â chyfrifon cyngor sir neu gyngor bwrdeistref sirol.

(2) Mewn perthynas â'r blynyddoedd sy'n dod i ben ar 31 Mawrth 2019 a 31 Mawrth 2020 mae rheoliad 10 yn gymwys gyda'r addasiadau a ganlyn—

- (a) mae paragraff (1) i'w ddarllen fel petai "15 Mehefin" wedi ei roi yn lle "31 Mai";
- (b) mae paragraff (2) i'w ddarllen fel petai "15 Medi" wedi ei roi yn lle "31 Gorffennaf".

**Hysbysiad o hawliau cyhoeddus**

6. Yn rheoliad 12(1) (hysbysiad o hawliau cyhoeddus), yn lle "hysbysu drwy hysbyseb ac ar ei wefan am" rhodder "arddangos ar ei wefan ac mewn o leiaf un lle amlwg yn ei ardal, hysbysiad sy'n cynnwys".

**Hysbysiad o orffen yr archwiliad**

7. Yn rheoliad 13 (hysbysiad o orffen yr archwiliad), yn lle "hysbysu drwy hysbyseb ac ar ei wefan" rhodder "arddangos ar ei wefan ac mewn o leiaf un lle amlwg yn ei ardal, hysbysiad".

**Llofnodi, cymeradwyo a chyhoeddi datganiadau cyfrifyddu – cyrff perthnasol llai**

**8.**—(1) Yn rheoliad 15(5)(b) (llofnodi, cymeradwyo a chyhoeddi datganiadau cyfrifyddu), yn lle "lle neu leoedd amlwg" rhodder "o leiaf un lle amlwg".

(2) Ar ôl rheoliad 15 (llofnodi, cymeradwyo a chyhoeddi datganiadau cyfrifyddu) mewnosoder—

**"Addasiadau ar gyfer pwyllgorau cynghorau sir neu gynghorau bwrdeistref sirol**

**15A.**—(1) Mae'r addasiadau a nodir yn y rheoliad hwn yn cael effaith mewn perthynas â chyfrifon pwyllgor i gyngor sir neu gyngor bwrdeistref sirol (gan gynnwys cyd-bwyllgor).

(2) Mewn perthynas â'r blynyddoedd sy'n dod i ben ar 31 Mawrth 2019 a 31 Mawrth 2020, mae rheoliad 15 yn gymwys gyda'r addasiadau a ganlyn—

**Modifications for county and county borough councils for years ending on 31 March 2019 and 31 March 2020**

**10B.**—(1) The modifications set out in this regulation have effect in relation to the accounts of a county or county borough council.

(2) In relation to the years ending on 31 March 2019 and 31 March 2020 regulation 10 applies with the following modifications—

- (a) paragraph (1) is to be read as if for "31 May" there were substituted "15 June";
- (b) paragraph (2) is to be read as if for "31 July" there were substituted "15 September".

**Notice of public rights**

6. In regulation 12(1) (notice of public rights), for "give notice by advertisement and on its website of" substitute "display on its website and in at least one conspicuous place in its area a notice containing".

**Notice of conclusion of audit**

7. In regulation 13 (notice of conclusion of audit), for "give notice by advertisement and on its website" substitute "display on its website and in at least one conspicuous place in its area a notice".

**Signing, approval and publication of accounting statements – smaller relevant bodies**

**8.**—(1) In regulation 15(5)(b) (signing, approval and publication of accounting statements), for "a conspicuous place or places" substitute "at least one conspicuous place".

(2) After regulation 15 (signing, approval and publication of accounting statements) insert—

**"Modifications for committees of county or county borough councils**

**15A.**—(1) The modifications set out in this regulation have effect in relation to the accounts of a committee of a county or county borough council (including a joint committee).

(2) In relation to the years ending on 31 March 2019 and 31 March 2020, regulation 15 applies with the following modifications—

(a) mae paragraff (2) i'w ddarllen fel petai "15 Mehefin" wedi ei roi yn lle "30 Mehefin";

(b) mae paragraff (5) i'w ddarllen fel petai "15 Medi" wedi ei roi yn lle "30 Medi".

(3) Mewn perthynas â'r blynyddoedd sy'n dod i ben ar 31 Mawrth 2021 neu ar ôl hynny, mae rheoliad 15 yn gymwys gyda'r addasiadau a ganlyn—

(a) mae paragraff (2) i'w ddarllen fel petai "31 Mai" wedi ei roi yn lle "30 Mehefin";

(b) mae paragraff (5) i'w ddarllen fel petai "31 Gorffennaf" wedi ei roi yn lle "30 Medi".

(a) paragraph (2) is to be read as if for "30 June" there were substituted "15 June";

(b) paragraph (5) is to be read as if for "30 September" there were substituted "15 September".

(3) In relation to years ending on or after 31 March 2021, regulation 15 applies with the following modifications—

(a) paragraph (2) is to be read as if for "30 June" there were substituted "31 May";

(b) paragraph (5) is to be read as if for "30 September" there were substituted "31 July".

### **Hysbysiad o hawliau cyhoeddus**

9. Yn rheoliad 17(1) (hysbysiad o hawliau cyhoeddus) yn lle "lle neu leoedd amlwg" rhodder "o leiaf un lle amlwg".

### **Hysbysiad o orffen yr archwiliad**

10. Yn rheoliad 18 (hysbysiad o orffen yr archwiliad) yn lle "lle neu leoedd amlwg" rhodder "o leiaf un lle amlwg".

### **Archwiliad eithriadol**

11. Yn rheoliad 28 (archwiliad eithriadol), yn lle paragraff (1) rhodder—

"(1) Pan fydd Archwilydd Cyffredinol Cymru, o dan adran 37 o Ddeddf 2004(1), yn cynnal archwiliad eithriadol o gyfrifon corff perthnasol, rhaid i'r corff arddangos hysbysiad ar ei wefan ac mewn o leiaf un lle amlwg yn ardal y corff, ynghylch hawl unrhyw etholwr llywodraeth leol yn yr ardal y mae'r cyfrifon yn berthnasol iddi i wrthwynebu unrhyw un neu ragor o'r cyfrifon hynny."

### **Notice of public rights**

9. In regulation 17(1) (notice of public rights) for "a conspicuous place or places" substitute "at least one conspicuous place".

### **Notice of conclusion of audit**

10. In regulation 18 (notice of conclusion of audit) for "a conspicuous place or places" substitute "at least one conspicuous place".

### **Extraordinary audit**

11. In regulation 28 (extraordinary audit), for paragraph (1) substitute—

"(1) Where, under section 37 of the 2004 Act(1), the Auditor General for Wales holds an extraordinary audit of accounts of a relevant body, the body must display a notice on its website and in at least one conspicuous place in the area of the body, concerning the right of any local government elector for the area to which the accounts relate to make objections to any of those accounts."

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(1) Diwygiwyd adran 37 gan Ddeddf Archwilio Cyhoeddus (Cymru) 2013 (dccc 3), Atodlen 4, paragraffau 20 a 42.

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(1) Section 37 was amended by the Public Audit (Wales) Act 2013 (anaw 3), Schedule 4, paragraphs 20 and 42.

Ysgrifennydd y Cabinet dros Lywodraeth Leol a  
Gwasanaethau Cyhoeddus, un o Weinidogion Cymru  
22 Ionawr 2018

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Cabinet Secretary for Local Government and Public  
Services, one of the Welsh Ministers  
22 January 2018

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**2018 No. 91 (W. 22)**

**LLYWODRAETH LEOL,  
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Rheoliadau Cyfrifon ac Archwilio  
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