

Paratowyd y ddogfen hon gan gyfreithwyr Cynulliad Cenedlaethol Cymru er mwyn rhoi gwybodaeth a chyngor i Aelodau Cynulliad a'u cynorthwyr ynghylch materion dan ystyriaeth gan y Cynulliad a'i bwyllgorau ac nid at unrhyw ddiben arall. Gwnaed pob ymdrech i sicrhau fod yr wybodaeth a'r cyngor a gynhwysir ynddi yn gywir, ond ni dderbynir cyfrifoldeb am unrhyw ddibyniaeth a roddir arnynt gan drydydd partion.

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## **Public Audit (Wales) Bill**

### **Powers to make subordinate legislation**

#### **ORDERS**

1. The Bill, as it is proposed to be introduced, confers on Welsh Ministers the following powers to make the following orders:-

##### **1.1 .Section 19(7) – Provision of services**

Under this section arrangements may be made for the receipt of administrative, professional or technical services that the Wales Audit Office or the Auditor General for Wales may require to carry out their respective functions. These arrangements may be made, inter alia, with an approved European body of accountants.

“Approved European body of accountants” is defined as body of accountants established in the United Kingdom or another EEA state and approved for the time being by the Welsh Ministers by order.

**Procedure** – as provided by section 31- **Negative.**

This is an administrative functions and the negative procedure is considered appropriate.

##### **1.2. Section 34 – Transitional, supplementary and saving provisions etc**

This section enables the Welsh Ministers to make such supplementary, transitional, transitory, consequential, saving, incidental or other provision as they think fit in connection with or to give full effect to the Bill.

The power includes amendment, repeal and revocation of any enactment (defined in section 33 as any enactment including the Bill, any other Act of the Assembly or Assembly Measure of subordinate legislation made under an Act of the Assembly, an Assembly Measure or otherwise).

**Procedure** – as provided by section 31 – **Affirmative.**

Given the nature of the power the affirmative procedure is considered appropriate.

##### **1.3. Section 36 – Commencement**

Save for sections 31, 36 and 37, the bill will be commenced by order made by the Welsh Ministers.

As is usual, no procedure is prescribed for the making of a commencement order.

## **REGULATIONS**

2. The Bill does not contain any regulation making powers.

There is a technical amendment to section 39 (accounts and audit regulations) of the Public Audit (Wales) Act 2004. This amendment, inter alia, expressly confers the *existing* regulation making power (relating to the keeping of accounts etc by local authorities) on the Welsh Ministers rather than on the Assembly. A consequential amendment is made to section 39(5) (costs incurred in connection with an offence under the regulations), which substitutes a reference to the “Auditor General for Wales or the Wales Audit Office” for the existing reference to “an auditor”.

Legal Services  
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