The Public Audit (Wales) Act 2004 (c. 23) confers further functions on the Auditor General for Wales (the office of Auditor was established by section 90 of the Government of Wales Act 1998 (c. 38) – now superseded by section 145 of the Government of Wales Act 2006 (c. 32)), including the ability to make provision about the audit of accounts of public bodies in Wales.

Section 39 of the 2004 Act enables the Welsh Ministers to make provision by regulations about the accounts of a local government body in Wales to which Part 2 of that Act applies. Section 12(1) of that Act lists the bodies to which Part 2 applies.

These Regulations amend the Accounts and Audit (Wales) Regulations 2014 (made under section 39) to provide that corporate joint committees established by Regulations made under Part 5 of the Local Government and Elections (Wales) Act 2021 are subject to the provisions of the 2014 Regulations where relevant.

Corporate joint committees are bodies corporate consisting of such local authorities in Wales as are specified in Regulations establishing a corporate joint committee and, in some circumstances, National Park authorities in Wales if those Regulations make provision to that effect. They were added to the list of local government bodies in Wales in section 12(1) of the 2004 Act by the Public Audit (Wales) Act 2004 (Amendment) (Local Government Bodies in Wales) Order 2021.

These Regulations are connected with Regulations which establish certain corporate joint committees under Part 5 of the Local Government and Elections
(Wales) Act 2021. The Welsh Ministers’ Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to the Regulations which establish corporate joint committees and connected regulations. As a result a regulatory impact assessment has been prepared. A copy can be obtained from the Local Government Strategic Finance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.
The Welsh Ministers, in exercise of the powers conferred on them by sections 39 and 58 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 coming into force

1.—(1) The title of these Regulations is the Accounts and Audit (Wales) (Amendment) Regulations 2021.

(2) These Regulations come into force on 8 April 2021.

Amendment of the Accounts and Audit (Wales) Regulations 2014

2.—(1) The Accounts and Audit (Wales) Regulations 2014(2) are amended as follows.

(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 also amended by that Act, Schedule 4, paragraphs 20 and 58.

(2) S.I. 2014/3362 (W. 337) as amended by S.I. 2018/91 (W. 22).
(2) In regulation 1(3)(e) (application), for “and 20” substitute “, 20 and 20A”.

(3) In regulation 2(1) (interpretation)—
(a) after the definition of “the 2004 Act” insert—

“the 2021 Act” (“Deddf 2021”) means the Local Government and Elections (Wales) Act 2021(I);”

(b) after the definition of “conservation board” insert—

“corporate joint committee” (“cyd-bwyllgor corfforedig”) means a corporate joint committee established by regulations made under Part 5 of the 2021 Act;

(c) in the definition of “joint committee”, after “authorities” insert “but does not include a corporate joint committee”;

(d) in the definition of “smaller relevant body”, before paragraph (i) insert—

“(zi) a corporate joint committee;”.

(4) In regulation 10 (signing, approval and publication of statement of accounts of larger bodies), after paragraph (8) insert—

“(9) In its application to a corporate joint committee, paragraph (2) is to be read as if the references to a “committee” were references to a sub-committee.”

(5) After regulation 20 insert—

“Corporate joint committees

20A.—(1) A corporate joint committee must deposit with each constituent authority—

(a) where it is a smaller relevant body, within the period of 14 days specified by regulation 18, a copy of the auditor’s report and the accounting statements; and

(b) otherwise, on giving notice under regulation 13, a copy of the auditor’s report and the statement of accounts.

(2) In this regulation—

(a) “constituent authority”, in relation to a corporate joint committee, means—

(i) a county council or county borough council, the senior executive member of which is a member of the corporate joint committee;

(1) 2021 asc 1.
(ii) a National Park Authority which is a member of the corporate joint committee;

(b) “senior executive member” has the meaning given by section 77(4) of the 2021 Act.”

Julie James
Minister for Housing and Local Government, one of the Welsh Ministers
17 March 2021