



Government of Wales Act 2006

2006 CHAPTER 32

PART 5

FINANCE

Treatment of accounts and audit reports etc.

144 Publication of accounts and audit reports etc.

- (1) The [F¹Senedd] must publish a document to which this subsection applies as soon after the document is laid before the [F¹Senedd] as is reasonably practicable.
- (2) The documents to which subsection (1) applies are—
 - (a) any accounts, statement of accounts or report laid before the [F¹Senedd] by the Auditor General,
 - (b) any accounts or report laid before the [F¹Senedd] by the auditor appointed under [F²paragraph 34 of Schedule 1 to the Public Audit (Wales) Act 2013], and
 - (c) any report ^{F³...} laid before the [F¹Senedd] by the Audit Committee under section 143(1) ^{F³...}
 - [F⁴(d) any estimate of income and expenses of the Wales Audit Office laid before the [F¹Senedd] under section 20(1) of the Public Audit (Wales) Act 2013 (including any modifications made to that estimate under section 20(4) of that Act),
 - (e) any scheme for charging fees laid before the [F¹Senedd] by the Wales Audit Office under section 24(4)(c) of the Public Audit (Wales) Act 2013,
 - (f) any annual plan laid before the [F¹Senedd] by the Auditor General and the chair of the Wales Audit Office under section 26 of the Public Audit (Wales) Act 2013,
 - (g) any report laid before the [F¹Senedd] under paragraph 3(6) of Schedule 2 to the Public Audit (Wales) Act 2013 (reports on the exercise of the functions of the Auditor General and the Wales Audit Office).]

Changes to legislation: Government of Wales Act 2006, Section 144 is up to date with all changes known to be in force on or before 08 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

- F1** Words in Act substituted (6.5.2020) by [Senedd and Elections \(Wales\) Act 2020 \(anaw 1\)](#), s. 42(2), [Sch. 1 para. 2\(19\)](#) (with [Sch. 1 para. 2\(11\)-\(14\)](#))
- F2** Words in s. 144(2)(b) substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 76\(2\)](#) (with [Sch. 3 para. 3](#)); S.I. 2013/1466, art. 3(1)
- F3** Words in s. 144(2)(c) omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 76\(3\)](#) (with [Sch. 3 para. 3](#)); S.I. 2013/1466, art. 3(1)
- F4** S. 144(2)(d)-(g) inserted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 76\(4\)](#) (with [Sch. 3 para. 3](#)); S.I. 2013/1466, art. 3(1)

Commencement Information

- I1** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

Changes to legislation:

Government of Wales Act 2006, Section 144 is up to date with all changes known to be in force on or before 08 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 155A inserted by [2014 c. 29 s. 10](#)
- Sch. 7A Section C15 para. 92 omitted by [2017 c. 4 s. 48\(1\)\(a\)](#)
- Sch. 7A Section C15 para. 93 words omitted by [2017 c. 4 s. 48\(1\)\(b\)](#)
- Sch. 7B para. 10(2)(o) inserted by [2022 c. 30 s. 143](#)
- Sch. 7B para. 11(6)(b)(x) repealed by [2023 c. 54 Sch. 11 para. 1\(b\)](#)
- Sch. 7B para. 11(6)(b)(x) word omitted by [2023 c. 54 s. 118\(c\)](#)