



National Audit Act 1983

1983 CHAPTER 44

An Act to strengthen Parliamentary control and supervision of expenditure of public money by making new provision for the appointment and status of the Comptroller and Auditor General, establishing a Public Accounts Commission and a National Audit Office and making new provision for promoting economy, efficiency and effectiveness in the use of such money by government departments and other authorities and bodies; to amend or repeal certain provisions of the Exchequer and Audit Departments Acts 1866 and 1921; and for connected purposes. [13th May 1983]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Commencement Information

- II** Act not in force at Royal Assent; Act wholly in force at 1. 9.1984 see [s. 15](#).

PART I

NATIONAL AUDIT AUTHORITIES

1 Appointment and status of Comptroller and Auditor General.

- (1) The power of Her Majesty under section 6 of the ^{M1}Exchequer and Audit Departments Act 1866 (appointment of Comptroller and Auditor General) shall be exercisable on an address presented by the House of Commons, and no motion shall be made for such an address except by the Prime Minister acting with the agreement of the Chairman of the Committee of Public Accounts.
- (2) The Comptroller and Auditor General shall by virtue of his office be an officer of the House of Commons.

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Changes to legislation: There are currently no known outstanding effects for the National Audit Act 1983. (See end of Document for details)

- (3) Subject to any duty imposed on him by statute, the Comptroller and Auditor General shall have complete discretion in the discharge of his functions and, in particular, in determining whether to carry out any examination under Part II of this Act and as to the manner in which any such examination is carried out; but in determining whether to carry out any such examination he shall take into account any proposals made by the Committee of Public Accounts.
- (4) Subsection (2) above shall not be construed as applying any provision of section 4 of the ^{M2}House of Commons (Administration) Act 1978 (House departments and persons employed in or for the purposes of the House) to the Comptroller and Auditor General, to the National Audit Office or to any member of its staff.

Marginal Citations

M1 1866 c. 39.

M2 1978 c. 36.

2 The Public Accounts Commission.

- (1) There shall be a body of Commissioners named the Public Accounts Commission (in this Act referred to as “the Commission”) which shall perform the functions conferred on it by this Act.
- (2) The Commission shall consist of—
- (a) the Member of the House of Commons who is for the time being the Chairman of the Committee of Public Accounts;
 - (b) the Leader of the House of Commons; and
 - (c) seven other Members of the House of Commons appointed by the House, none of whom shall be a Minister of the Crown.
- (3) The Commission shall from time to time present to the House of Commons a report on the exercise of its functions.
- (4) Schedule 1 to this Act shall have effect as respects the Commission.

3 The National Audit Office.

- (1) There shall be a National Audit Office consisting of—
- (a) the Comptroller and Auditor General, who shall be the head of that Office; and
 - (b) the staff appointed by him under this section.
- (2) The Comptroller and Auditor General shall appoint such staff for the National Audit Office as he considers necessary for assisting him in the discharge of his functions.
- (3) The staff shall be appointed at such remuneration and on such other terms and conditions as the Comptroller and Auditor General may determine.
- (4) Employment as a member of the staff of the National Audit Office shall be included among the kinds of employment to which a superannuation scheme under section 1 of the ^{M3}Superannuation Act 1972 can apply; and in exercising his powers under subsection (3) above the Comptroller and Auditor General shall have regard to the desirability of keeping the remuneration and other terms and conditions of

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employment of the staff of that Office broadly in line with those applying to persons employed in the civil service of the State.

- (5)^{F1} neither the Comptroller and Auditor General nor any member of the staff of the National Audit Office shall be regarded as holding office under Her Majesty or as discharging any functions on behalf of the Crown.
- (6) In section 2(2) of the ^{M4}Exchequer and Audit Departments Act 1957 the reference to the department of the Comptroller and Auditor General shall be construed as a reference to the National Audit Office.
- (7) Schedule 2 to this Act shall have effect for supplementing the provisions of this section.

Textual Amendments

F1 Words repealed by [Official Secrets Act 1989 \(c. 6, SIF 39:2\)](#), s. 16(4), [Sch. 2](#)

Marginal Citations

M3 1972 c. 11.

M4 1957 c. 45.

4 Expenses and accounts of National Audit Office.

- (1) Subject to the provisions of this section, the expenses of the National Audit Office shall be defrayed out of moneys provided by Parliament.
- (2) The Comptroller and Auditor General shall for the financial year ending on 31st March 1984 and for each subsequent financial year prepare an estimate of [^{F2}the use of resources (within the meaning of the Government Resources and Accounts Act 2000) by] the National Audit Office; and the Commission shall examine that estimate and lay it before the House of Commons with such modifications, if any, as the Commission thinks fit.
- (3) In discharging its functions under subsection (2) above the Commission shall have regard to any advice given by the Committee of Public Accounts and the Treasury.
- (4) The Commission shall appoint a person to be responsible as accounting officer for preparing [^{F3}resource accounts for the National Audit Office, of the kind mentioned in section 5 of the Government Resources and Accounts Act 2000, for each financial year]; and that officer shall discharge such other duties as the Commission may determine.
- (5) The Commission shall appoint an auditor for the National Audit Office, and Schedule 3 to this Act shall have effect in relation to his appointment and duties.
- (6) Subsection (1) above does not affect section 1(4) of the Exchequer and Audit Departments Act 1957 or section 13(7) of the ^{M5}Superannuation Act 1972 (under which the salary etc. of the Comptroller and Auditor General are charged on and issued out of the Consolidated Fund); and there shall be charged on and issued out of that Fund any sums payable by him in consequence of any liability for breach of duty (whether arising under a contract or otherwise) incurred by him or a member of the staff of the National Audit Office in performing his functions in respect of any audit or examination.

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Textual Amendments

- F2** Words in s. 4(2) substituted (1.4.2001) by 2000 c. 20, s. 29, **Sch. 1 para. 18(2)(a)**; S.I. 2000/3349, **art. 3(1)(a)** (with transitional provision in **art. 5**)
- F3** Words in s. 4(4) substituted (1.4.2001) by 2000 c. 20, s. 29, **Sch. 1 para. 18(2)(b)**; S.I. 2000/3349, **art. 3(1)(a)** (with transitional provision in **art. 5**)

Marginal Citations

- M5** 1972 c. 11.

5 Audit fees.

- (1) Subject to subsection (2) below, the Comptroller and Auditor General may charge a fee for auditing the accounts of any person or body.
- (2) The Comptroller and Auditor General shall not without the consent of a Minister of the Crown charge a fee for auditing the accounts of a person or body whose functions are discharged on behalf of the Crown; and this section shall not be construed as authorising the charging of a fee for the audit by agreement of the accounts of any other person or body unless the agreement so provides.
- (3) Any fee received by the Comptroller and Auditor General by virtue of this section shall be paid by him into the Consolidated Fund.

PART II

ECONOMY, EFFICIENCY AND EFFECTIVENESS EXAMINATIONS

6 Public departments etc.

- (1) The Comptroller and Auditor General may carry out examinations into the economy, efficiency and effectiveness with which any department, authority or other body to which this section applies has used its resources in discharging its functions.
- (2) Subsection (1) above shall not be construed as entitling the Comptroller and Auditor General to question the merits of the policy objectives of any department, authority or body in respect of which an examination is carried out.
- (3) Subject to subsections (4) and (5) below, this section applies to—
 - [^{F4}(a) any department which is required to prepare resource accounts under section 5 of the Government Resources and Accounts Act 2000;]
 - [^{F5}(aa) the National Assembly for Wales;]
 - (b) any body required to keep accounts under section 98 of the ^{M6}National Health Service Act 1977 or section 86 of the ^{M7}National Health Service (Scotland) Act 1978;
 - (c) any other authority or body whose accounts are required to be examined and certified by, or are open to the inspection of, the Comptroller and Auditor General by virtue of any enactment, including an enactment passed after this Act; and
 - (d) any authority or body which does not fall within section 7 below and whose accounts are required to be examined and certified by, or are open to the

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inspection of, the Comptroller and Auditor General by virtue of any agreement made, whether before or after the passing of this Act, between that authority or body and a Minister of the Crown.

- (4) Where the functions of the Comptroller and Auditor General in relation to any authority or body falling within subsection (3)(c) or (d) above are by the enactment or agreement in question restricted to particular activities of the authority or body, any examination under this section in respect of that authority or body shall be correspondingly restricted.
- (5) No examination shall be carried out under this section by the Comptroller and Auditor General in respect of an authority or body falling within subsection (3)(d) above unless the carrying out of such an examination is included (expressly or by implication) in the functions exercisable by him under the agreement in question; but where—
- (a) the agreement was made by a Minister before the coming into force of this section and is not such as to allow any such examination; or
 - (b) a Minister makes an agreement after the coming into force of this section for the exercise by the Comptroller and Auditor General in respect of any authority or body of any such functions as are mentioned in subsection (3) (d) above,

the Minister shall, subject to subsection (6) below, use his best endeavours to secure from the authority or body in question such rights as will enable examinations under this section to be carried out in respect of that authority or body.

- (6) Subsection (5) above shall not oblige a Minister to seek to obtain any rights except at the request of the Comptroller and Auditor General, and the obligations of a Minister under that subsection do not apply to any organisation which is the subject of an Order in Council under section 1 or 4 of the ^{M8}International Organisations Act 1968.

- (7) In this section—

“authority” includes any person holding a public office;

“Minister” or “Minister of the Crown” includes any department falling within subsection (3)(a) above;

“policy”, in relation to any such department, includes any policy of the government so far as relating to the functions of that department;

and references to an agreement made by a Minister include references to conditions imposed by him in pursuance of any statutory power in that behalf, whether in connection with the provision of financial assistance or otherwise.

Textual Amendments

F4 S. 6(3)(a) substituted (1.4.2001) by 2000 c. 20, s. 29, **Sch. 1 para. 18(3)**; S.I. 2000/3349, **art. 3(1)(a)** (with transitional provision in **art. 5**)

F5 S. 6(3)(aa) inserted (1.12.1998) by 1998 c. 38, s. **100(5)** (with ss. 139(2), 143(2)); S.I. 1998/2789, **art. 2**

Modifications etc. (not altering text)

C1 S. 6 applied (E.W.) by **Water Act 1989 (c. 15, SIF 130)**, s. 1, **Sch. 1 Pt. II para. 22(4)** (with ss. 58(7), 101(1), 141(6), 160(1)(2)(4), 163, 189(4)–(10), 190, 193(1), Sch. 26 paras. 3(1)(2), 17, 40(4), 57(6), 58)

C2 S. 6 restricted (E.W.) by **Education Reform Act 1988 (c. 40, SIF 41:1)**, ss. 135(2)(b), 231(7), 235(6)

C3 S. 6 applied (E.W.) by **Housing Act 1988 (c. 50, SIF 61)**, s. 62(5), **Sch. 8 Pt. III para. 10(5)**

C4 S. 6 applied (E.W.) (1.12.1991) by **Water Resources Act 1991 (c. 57, SIF 130)**, **ss. 122(4), 225(2)**.

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- C5** S. 6 restricted (16.5.1992) by Further and Higher Education (Scotland) Act 1992 (c. 37), s. 12, **Sch. 2 para. 19(b)**; S.I. 1992/817, art. 3(2), **Sch. 1**.
- C6** S. 6 restricted (30.9.1992) by Further and Higher Education Act 1992 (c. 13), **s. 53(2)(b)**; S.I. 1992/831, art. 2, **Sch. 2**.
- C7** S. 6 restricted (1.4.1993) by Further and Higher Education (Scotland) Act (c. 37), s. 53(2)(b); S.I. 1992/817, art. 3(2), **Sch. 4**.
- C8** S. 6 applied (28.7.1995) by 1995 c. 25, **s. 46(4)** (with ss. 7(6), 115, 117); S.I. 1995/1983, **art. 2**
S. 6 restricted (2.9.1998) by 1993 c. 39, **s. 33(4)** (as inserted (2.9.1998) by 1998 c. 22, **ss. 5(1)(2), 27(5)**)
S. 6 restricted (1.12.1998) by 1998 c. 38, **s. 101(2)** (with ss. 139(2), 143(2)); S.I. 1998/2789, **art. 2**
S. 6 excluded (1.4.2000) by 1998 c. 46, s. 125, **Sch. 8 para. 20**; S.I. 1998/3178, art. 2(2), **Sch. 5**
- C9** S. 6(3)(c) restricted (16.5.1992) by Further and Higher Education (Scotland) Act 1992 (c. 37), s. 12, **Sch. 2 para. 19(b)**; S.I. 1992/817, art. 3(2), **Sch. 1**.
- C10** S. 6(3)(c) restricted (1.4.1993) by Further and Higher Education (Scotland) Act 1992 (c. 37), **s. 53(2)(b)**; S.I. 1992/817, art. 3(2), **Sch. 4**.

Marginal Citations

- M6** 1977 c. 49.
M7 1978 c. 29.
M8 1968 c. 48.

7 Other bodies mainly supported by public funds.

- (1) If the Comptroller and Auditor General has reasonable cause to believe that any authority or body to which this section applies has in any of its financial years received more than half its income from public funds he may carry out an examination into the economy, efficiency and effectiveness with which it has in that year used its resources in discharging its functions.
- (2) Subsection (1) above shall not be construed as entitling the Comptroller and Auditor General to question the merits of the policy objectives of any authority or body in respect of which an examination is carried out.
- (3) In determining for the purposes of subsection (1) above whether the income of an authority or body is such as to bring it within that subsection the Comptroller and Auditor General shall consult that authority or body and the Treasury.
- (4) This section applies to any authority or body appointed, or whose members are required to be appointed, by or on behalf of the Crown except a body specified in Schedule 4 to this Act.
- (5) For the purposes of this section money is received from public funds if it is paid—
 - (a) by a Minister of the Crown out of moneys provided by Parliament or out of the National Loans Fund; or
 - (b) by an authority or body which itself falls within subsection (1) above, including an authority or body falling within that subsection by virtue of this paragraph;

but, in either case, there shall be disregarded any money paid as consideration for the acquisition of property or the supply of goods or services or as remuneration, expenses, pensions, allowances or similar benefits for or in respect of a person as the holder of an office.

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- (6) In this section “income” includes capital receipts and “authority” and “Minister of the Crown” have the same meaning as in section 6 above.

Modifications etc. (not altering text)

- C11** S. 7 excluded (E.W.) by [London Regional Transport Act 1984 \(c. 32, SIF 126\)](#), **s. 24**
- C12** S. 7 excluded (1.4.2000) by [1998 c. 46, s. 125, Sch. 8 para. 20](#); S.I. 1998/3178, art. 2(2), **Sch. 5**
S. 7 restricted (1.2.1999) by [1998 c. 38, s. 111, Sch. 9 Pt. I paras. 12, 13 \(with ss. 139\(2\), 143\(2\)\)](#); S.I. 1999/118, **art. 2**
S. 7 restricted (1.7.1999) by [1993 c. 46, Sch. 1A para. 14\(2\)](#) (as inserted (1.7.1999) by [1998 c. 38, s. 112, Sch. 10 para. 17 \(with ss. 139\(2\), 143\(2\)\)](#); S.I. 1999/1290, **art. 4**

8 Right to obtain documents and information.

- (1) Subject to subsection (2) below, the Comptroller and Auditor General shall have a right of access at all reasonable times to all such documents as he may reasonably require for carrying out any examination under section 6 or 7 above and shall be entitled to require from any person holding or accountable for any such document such information and explanation as are reasonably necessary for that purpose.
- (2) Subsection (1) above applies only to documents in the custody or under the control of the department, authority or body to which the examination relates.

Modifications etc. (not altering text)

- C13** S. 8 restricted (E.W.) by [Education Reform Act 1988 \(c. 40, SIF 41:1\)](#), ss. 135(2)(b), 231(7), 235(6)
- C14** S. 8 restricted (16.5.1992) by [Further and Higher Education \(Scotland\) Act 1992 \(c. 37\), s. 12, Sch. 2 para. 19\(b\)](#); S.I. 1992/817, art. 3(2), **Sch.1**.
- C15** S. 8 restricted (30.9.1992) by [Further and Higher Education Act 1992 \(c. 13\), s. 53\(2\)\(b\)](#); S.I. 1992/831, art. 2, **Sch.2**.
- C16** S. 8 restricted (1.4.1993) by [Further and Higher Education \(Scotland\) Act 1992 \(c. 37\), s. 53\(2\)\(b\)](#); S.I. 1992/817, art. 3(2), **Sch.4**.
S. 8 applied (30.11.2000) by [2000 c. 41, s. 1\(6\), Sch. 1 para. 16\(2\)](#) (with s. 156(6))
S. 8 applied (N.I.) (*prosp.*) by [2000 c. 32, ss. 29\(3\), 30\(4\), 79\(1\)](#)

9 Reports to House of Commons.

The Comptroller and Auditor General may report to the House of Commons the results of any examination carried out by him under section 6 or 7 above.

Modifications etc. (not altering text)

- C17** S. 9 extended (1.4.2000) by [1999 c. 28, s. 39\(7\), Sch. 4 para. 6](#) (with s. 38); S.I. 2000/1066, **art. 2**

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PART III

MISCELLANEOUS AND SUPPLEMENTARY

10 Form of appropriation accounts.

Section 24 of the ^{M9}Exchequer and Audit Departments Act 1866 (which prescribes the form of appropriation accounts) shall cease to have effect.

Marginal Citations

M9 1866 c. 39.

11 Examination of appropriation accounts.

- (1) Section 1 of the ^{M10}Exchequer and Audit Departments Act 1921 (examination of appropriation accounts) shall be amended as follows.
- (2) The proviso to subsection (2) (which enables the Treasury to require the Comptroller and Auditor General to examine vouchers) shall cease to have effect.
- (3) In subsection (3) for the words from the beginning to “such authority” (which enable the Treasury to require the Comptroller and Auditor General to ascertain whether any expenditure is supported by the authority of the Treasury) there shall be substituted the words “If in examining an appropriation account it appears to the Comptroller and Auditor General that the account includes any material expenditure requiring the authority of the Treasury which has been incurred without such authority he shall report that fact to the Treasury”.

Marginal Citations

M10 1921 c. 52.

12 Examination of accounts specified by order.

- (1) Section 3 of the Exchequer and Audit Departments Act 1921 (examination of accounts specified by Treasury minute) shall be amended as follows.
- (2) For subsection (1) there shall be substituted—
 - “(1) The Comptroller and Auditor General shall examine the accounts of any person or body specified by an order made by the Treasury by statutory instrument; and no such order shall be made unless a draft of it has been laid before and approved by a resolution of the House of Commons.”
- (3) In subsection (2) for the words “the accountant” there shall be substituted the words “the person or body in question.”
- (4) Subsections (3) and (4) shall cease to have effect.

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13 Interpretation of references to Committee of Public Accounts.

- (1) If at any time after the passing of this Act—
- (a) the name of the Committee of Public Accounts is changed; or
 - (b) the functions discharged by that Committee at the passing of this Act, or functions substantially corresponding thereto, are discharged by a different Committee of the House of Commons,
- references in this Act to the Committee of Public Accounts shall be construed as a reference to that Committee by its new name or, as the case may be, to the Committee for the time being discharging those functions.
- (2) Any question arising under this section shall be determined by the Speaker of the House of Commons.

Modifications etc. (not altering text)

C18 S. 13 applied (31.7.1998) by 1998 c. 38, s. 155(4) (with ss. 139(2), 143(2))

14 Repeals.

The enactments mentioned in Schedule 5 to this Act are hereby repealed to the extent specified in the third column of that Schedule.

15 Short title and commencement.

- (1) This Act may be cited as the National Audit Act 1983.
- (2) Subject to subsection (3) below, this Act shall come into force on 1st January 1984.
- (3) The repeal of section 8(2) of the Exchequer and Audit Departments Act 1921 shall not come into force until the end of the period of nine months beginning with that date; and until the end of that period section 3(6) above shall have effect as if for the words “shall be construed as a reference to the National Audit Office” there were substituted the words “shall be construed as including a reference to the National Audit Office”.

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SCHEDULES

SCHEDULE 1

Section 2(4).

THE PUBLIC ACCOUNTS COMMISSION

Tenure of office

- 1 (1) Subject to paragraph 2 of this Schedule, a member of the Commission, other than the ex officio member, shall vacate his office—
- (a) if he ceases to be a Member of the House of Commons; or
 - (b) if another person is nominated or appointed in his place.
- (2) Subject to sub-paragraph (1) above, a member of the Commission, other than the ex officio member, shall hold office for the duration of the Parliament in which he is nominated or appointed and for the further period provided by paragraph 2 of this Schedule.
- (3) A member of the Commission, other than the ex officio member, may resign at any time by notice to the Commission.
- (4) Past service is no bar to nomination or appointment as a member of the Commission.
- (5) In this paragraph and paragraph 2 of this Schedule “the ex officio member” means the Chairman of the Committee of Public Accounts.
- 2 (1) On a dissolution of Parliament the person who is then the Chairman of the Committee of Public Accounts shall continue in office as a member of the Commission until a new Chairman of that Committee is appointed.
- (2) Subject to sub-paragraph (3) below, on a dissolution of Parliament the members of the Commission, other than the ex officio member, shall continue in office until members are nominated or appointed in their place.
- (3) Where at any time after Parliament has been dissolved it appears that a member of the Commission other than the ex officio member—
- (a) has not been validly nominated as a candidate at the ensuing general election; or
 - (b) although so nominated, has not been elected a Member of Parliament at that election,
- that member shall resign from the Commission forthwith; but nothing in sub-paragraph (2) above or this sub-paragraph shall be taken as preventing any such member from resigning otherwise than in pursuance of this sub-paragraph.

Chairman

- 3 The Commission shall elect a chairman from amongst its members.

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Proceedings and business

- 4 (1) The validity of any proceedings of the Commission shall not be affected by any vacancy among the members of the Commission or by any defect in the appointment or nomination of any Commissioner.
- (2) The Commission may determine its own procedure.
- (3) The Commission may appoint one of the Commissioners to act as chairman at any meeting of the Commission in the absence of the elected chairman of the Commission.

SCHEDULE 2

Section 3(7).

THE NATIONAL AUDIT OFFICE: SUPPLEMENTARY PROVISIONS

Incorporation of Comptroller and Auditor General

- 1 The person for the time being holding the office of Comptroller and Auditor General shall by that name be a corporation sole.

Transfer of staff of Exchequer and Audit Department

- 2 (1) It shall be the duty of the Comptroller and Auditor General to make, by such date as the Commission may determine, an offer of employment as a member of the staff of the National Audit Office to each person employed in the civil service of the State in the Exchequer and Audit Department immediately before the coming into force of this Act; and the terms of the offer must be such that they are, taken as a whole, not less favourable to the person to whom the offer is made than the terms on which he is employed on the date on which the offer is made.
- (2) An offer made in pursuance of this paragraph shall not be revocable during the period of three months beginning with the date on which it is made.
- (3) Where a person becomes a member of the staff of the National Audit Office in consequence of this paragraph then, for the purposes of the [^{F6}the Employment Rights Act 1996], his period of employment in the civil service of the State shall count as a period of employment as a member of the staff of that Office and the change of employment shall not break the continuity of the period of employment.
- (4) Where an offer is made to any person in pursuance of this paragraph none of the agreed redundancy procedures applicable to persons employed in the civil service of the State shall apply to him; and if he ceases to be employed as mentioned in subparagraph (1) above—
- (a) on becoming a member of the staff of the National Audit Office in consequence of this paragraph; or
- (b) having unreasonably refused an offer made to him in pursuance of this paragraph,
- he shall not, on ceasing to be so employed, be treated for the purposes of any scheme under section 1 of the ^{M11}Superannuation Act 1972 as having been retired on redundancy.

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Textual Amendments

- F6** Words in [Sch. 2 para. 2\(3\)](#) substituted (22.8.1996) by [1996 c. 18, ss. 240, 243](#), [Sch. 1 para. 22](#) (with [ss. 191-195, 202](#))

Marginal Citations

- M11** [1972 c. 11](#).

Parliamentary disqualification

- 3 (1) In Part III of Schedule 1 to the ^{M12}House of Commons Disqualification Act 1975 (disqualifying offices) there shall be inserted at the appropriate place the words “Member of the staff of the National Audit Office”.
- (2) A corresponding amendment shall be made in Part III of Schedule 1 to the ^{M13}Northern Ireland Assembly Disqualification Act 1975.

Marginal Citations

- M12** [1975 c. 24](#).
M13 [1975 c. 25](#).

Public records

- 4 In Part II of the Table in paragraph 3 of the Schedule 1 to the ^{M14}Public Records Act 1958 there shall be inserted at the appropriate place the words “National Audit Office”.

Marginal Citations

- M14** [1958 c. 51](#).

SCHEDULE 3

Section 4(5).

THE AUDITOR OF THE NATIONAL AUDIT OFFICE

- 1 (1) The auditor shall be a member of one or more of the bodies mentioned in sub-paragraph (2) below or shall have such other qualifications as may be approved for the purposes of this Schedule by the Commission; and a firm shall not be appointed unless each of its members is a member of one or more of those bodies.
- (2) The bodies referred to in sub-paragraph (1) above are—
- (a) the Institute of Chartered Accountants in England and Wales;
 - (b) the Institute of Chartered Accountants of Scotland;
 - (c) the Association of Certified Accountants;
 - (d) the Chartered Institute of Public Finance and Accountancy;
 - (e) the Institute of Chartered Accountants in Ireland; and

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- (f) any other body of accountants established in the United Kingdom and for the time being approved by the Commission for the purposes of this Schedule.
- (3) The auditor shall be appointed at such remuneration and on such other terms and conditions as the Commission may determine; and the remuneration of the auditor shall be defrayed as part of the expenses of the National Audit Office.
- 2 The auditor shall have power to carry out economy, efficiency and effectiveness examinations of the use of resources by the National Audit Office.
- 3 The auditor shall have a right of access at all reasonable times to all such documents as appear to him necessary for the purposes of the audit and shall be entitled to require from any person holding or accountable for any such documents such information and explanation as he thinks necessary for those purposes.
- 4 ^{F7}(1) The provisions of sections 6(1) and 25(2) of the Government Resources and Accounts Act 2000 (examination of resource accounts) shall apply, with any necessary modifications, to the examination by the auditor of the resource accounts of the National Audit Office as they apply to the examination by the Comptroller and Auditor General of the resource accounts of a government department.]
- (2) On completion of his examination the auditor shall certify the ^{F8}[resource accounts] and submit ^{F8}[them], together with his report thereon, to the Commission for presentation to the House of Commons.

Textual Amendments

- F7** S. 4(1) substituted (1.4.2001) by 2000 c. 20, s. 29, Sch. 1 para. 18(4); S.I. 2000/3349, art. 3(1)(a) (with transitional provision in art. 5)
- F8** Words in s. 4(2) substituted (1.4.2001) by 2000 c. 20, s. 29, Sch. 1 para. 18(5)(a)(b); S.I. 2000/3349, art. 3(1)(a) (with transitional provision in art. 5)

SCHEDULE 4

Section 7(4).

NATIONALISED INDUSTRIES AND OTHER PUBLIC AUTHORITIES

PART I

^{F9}

.....
The British Airways Board
^{F10}[The British Coal Corporation]
^{F11}...]

^{F12}

.....
The British Railways Board
British Shipbuilders
The British Steel Corporation
British Telecommunications
The British Waterways Board

^{F13}
.....

Status: Point in time view as at 09/11/2001.

Changes to legislation: There are currently no known outstanding effects for the National Audit Act 1983. (See end of Document for details)

The Civil Aviation Authority

F13
...

[^{F14}London Regional Transport]

F15
...

..... F16

F17
...

[^{F18}The Oil and Pipelines Agency]

[^{F19}The Post Office]

The Scottish Transport Group

F20
...

[^{F21}[The Regional Water Authorities]]

[^{F21}[The Welsh Water Authority.]]

Textual Amendments

- F9** Entry relating to the British Airports Authority repealed by [Airports Act 1986 \(c. 31, SIF 9\)](#), s. 83(5), [Sch. 6 Pt. I](#)
- F10** Entry in Sch. 4 Pt. I inserted by [Coal Industry Act 1987 \(c. 3, SIF 86\)](#), s. 1(2), [Sch. 1 para. 44](#)
- F11** Entry repealed (E.W.S.) by [Gas Act 1986 \(c. 44, SIF 44:2\)](#), s. 67(4), [Sch. 9 Pt. III](#)
- F12** Entry relating to The British National Oil Corporation repealed by [Oil and Pipelines Act 1985 \(c. 62, SIF 86\)](#), ss. 6, 7, [Sch. 4 Pt. II](#)
- F13** Entries repealed (9.11.2001) by [Electricity Act 1989 \(c. 29, SIF 44:1\)](#), s. 112(3)(4), Sch. 17 para. 35(1), [Sch. 18](#); S.I. 2001/3419, [art. 2\(a\)\(c\)](#)
- F14** Entry inserted (E.W.) by [London Regional Transport Act 1984 \(c. 32, SIF 126\)](#), [s. 24](#)
- F15** Entry in Sch. 4 Pt. I relating to the National Bus Company repealed (E.W.S.) (1.4.1991) by S.I. 1991/510, [art. 5](#), Sch.
- F16** Entry relating to The National Coal Board repealed by [Coal Industry Act 1987 \(c. 3, SIF 86\)](#), s. 10(3), [Sch. 3 Pt. II](#)
- F17** Entry repealed (9.11.2001) by [Electricity Act 1989 \(c. 29, SIF 44:1\)](#), s. 112(3)(4), Sch. 17 para. 35(1), [Sch. 18](#); S.I. 2001/3419, [art. 2\(a\)\(c\)](#)
- F18** Entry inserted by [Oil and Pipelines Act 1985 \(c. 62, SIF 86\)](#), [s. 7\(3\)](#)
- F19** Entry in Sch. 4 Pt. I repealed (coming into force in accordance with art. 1(3) of the amending S.I) by S.I. 2001/1149, [art. 3\(2\)](#), [Sch. 2](#)
- F20** Entry repealed (9.11.2001) by [Electricity Act 1989 \(c. 29, SIF 44:1\)](#), s. 112(3)(4), Sch. 17 para. 35(1), [Sch. 18](#); S.I. 2001/3419, [art. 2\(a\)\(c\)](#)
- F21** Entries repealed (E.W.) by [Water Act 1989 \(c. 15, SIF 130\)](#), s. 190(1)(3)(4), [Sch. 27 Pt. I](#)

PART II

The British Broadcasting Corporation

[^{F22}The Independent Broadcasting Authority

The Welsh Fourth Channel Authority.]

[^{F22}Sianel Pedwar Cymru.]

Status: Point in time view as at 09/11/2001.

Changes to legislation: *There are currently no known outstanding effects for the National Audit Act 1983. (See end of Document for details)*

Textual Amendments

F22 Entry relating to Sianel Pedwar Cymru substituted (*prosp.*) for the entries relating to the Independent Broadcasting Authority and the Welsh Fourth Channel Authority by [Broadcasting Act 1990 \(c. 42, SIF 96\)](#), s. 203(1), [Sch. 20 Pt. II para. 36](#)

Textual Amendments

F22 Entry relating to Sianel Pedwar Cymru substituted (*prosp.*) for the entries relating to the Independent Broadcasting Authority and the Welsh Fourth Channel Authority by [Broadcasting Act 1990 \(c. 42, SIF 96\)](#), s. 203(1), [Sch. 20 Pt. II para. 36](#)

SCHEDULE 5

REPEALS

Chapter	Short title	Extent of repeal
29 & 30 Vict. c. 39.	The Exchequer and Audit Departments Act 1866.	Section 24.
11 & 12 Geo. 5. c. 52.	The Exchequer and Audit Departments Act 1921.	In section 1(2), the proviso. Section 3(3) and (4). Section 8(1) and (2).

Status:

Point in time view as at 09/11/2001.

Changes to legislation:

There are currently no known outstanding effects for the National Audit Act 1983.