

Status: Point in time view as at 07/06/2002.

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

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 [^{F1}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 ^{M1}Superannuation Act 1972 as having been retired on redundancy.

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Textual Amendments

- F1** 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

- M1** [1972 c. 11](#).

Parliamentary disqualification

- 3 (1) In Part III of Schedule 1 to the ^{M2}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 ^{M3}Northern Ireland Assembly Disqualification Act 1975.

Marginal Citations

- M2** [1975 c. 24](#).
M3 [1975 c. 25](#).

Public records

- 4 In Part II of the Table in paragraph 3 of the Schedule 1 to the ^{M4}Public Records Act 1958 there shall be inserted at the appropriate place the words “National Audit Office”.

Marginal Citations

- M4** [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 ^{F2}(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 ^{F3}[resource accounts] and submit ^{F3}[them], together with his report thereon, to the Commission for presentation to the House of Commons.

Textual Amendments

- F2** 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)
- F3** 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

F4

.....
 The British Airways Board
^{F5}[The British Coal Corporation]
^{F6}.....]

F7

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

F8

.....

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The Civil Aviation Authority

F8
...

[^{F9}London Regional Transport]

F10
...

..... F11

F12
...

[^{F13}The Oil and Pipelines Agency]

[^{F14}The Post Office]

[^{F15}The Scottish Transport Group]

F16
...

[^{F17}[The Regional Water Authorities]]

[^{F17}[The Welsh Water Authority.]]

Textual Amendments

- F4** Entry relating to the British Airports Authority repealed by [Airports Act 1986 \(c. 31, SIF 9\)](#), s. 83(5), [Sch. 6 Pt. I](#)
- F5** Entry in Sch. 4 Pt. I inserted by [Coal Industry Act 1987 \(c. 3, SIF 86\)](#), s. 1(2), [Sch. 1 para. 44](#)
- F6** Entry repealed (E.W.S.) by [Gas Act 1986 \(c. 44, SIF 44:2\)](#), s. 67(4), [Sch. 9 Pt. III](#)
- F7** 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](#)
- F8** 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\(a\)\(c\)](#)
- F9** Entry inserted (E.W.) by [London Regional Transport Act 1984 \(c. 32, SIF 126\)](#), s. 24
- F10** 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.](#)
- F11** Entry relating to The National Coal Board repealed by [Coal Industry Act 1987 \(c. 3, SIF 86\)](#), s. 10(3), [Sch. 3 Pt. II](#)
- F12** 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\(a\)\(c\)](#)
- F13** Entry inserted by [Oil and Pipelines Act 1985 \(c. 62, SIF 86\)](#), s. 7(3)
- F14** 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](#)
- F15** Entry relating to the Scottish Transport Group in Sch. 4 Pt. I repealed (S.) (7.6.2002) by S.S.I. 2002/263, [art. 5\(2\)](#), [Sch.](#)
- F16** 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\(a\)\(c\)](#)
- F17** Entries repealed (E.W.) by [Water Act 1989 \(c. 15, SIF 130\)](#), s. 190(1)(3)(4), [Sch. 27 Pt. I](#)

Textual Amendments

- F4** Entry relating to the British Airports Authority repealed by [Airports Act 1986 \(c. 31, SIF 9\)](#), s. 83(5), [Sch. 6 Pt. I](#)
- F5** Entry in Sch. 4 Pt. I inserted by [Coal Industry Act 1987 \(c. 3, SIF 86\)](#), s. 1(2), [Sch. 1 para. 44](#)
- F6** Entry repealed (E.W.S.) by [Gas Act 1986 \(c. 44, SIF 44:2\)](#), s. 67(4), [Sch. 9 Pt. III](#)
- F7** 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](#)

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- F8** 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)**
- F9** Entry inserted (E.W.) by London Regional Transport Act 1984 (c. 32, SIF 126), **s. 24**
- F10** 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.**
- F11** Entry relating to The National Coal Board repealed by Coal Industry Act 1987 (c. 3, SIF 86), s. 10(3), **Sch. 3 Pt. II**
- F12** 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)**
- F13** Entry inserted by Oil and Pipelines Act 1985 (c. 62, SIF 86), **s. 7(3)**
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- F15** Entry relating to the Scottish Transport Group in Sch. 4 Pt. I repealed (S.) (7.6.2002) by S.S.I. 2002/263, **art. 5(2), Sch.**
- F16** 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)**
- F17** 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

[^{F18}The Independent Broadcasting Authority

The Welsh Fourth Channel Authority.]

[^{F18}Sianel Pedwar Cymru.]

Textual Amendments

- F18** 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

- F18** 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.

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Section 3(3) and (4).

Section 8(1) and (2).

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