

# GOVERNMENT RESOURCES AND ACCOUNTS ACT 2000

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### *Section 11: Whole of Government Accounts – scrutiny*

57. This clause provides for the C&AG to audit the WGA and for them to be laid before Parliament.
58. *Subsection (1)* requires the Treasury to send the WGA to the C&AG for audit.
59. *Subsection (2)* requires the C&AG to audit the accounts. Due to the nature of the accounts, which will merely consolidate accounts for which accounting officers in other bodies already have responsibility, there is no requirement for the C&AG to provide an audit opinion concerning the regularity of the accounts but simply to determine whether, in his opinion, they are true and fair.
60. *Subsection (3)* requires the C&AG to certify the accounts and issue a report on them.
61. *Subsection (4)* requires the Treasury to lay the accounts, together with the C&AG's report, before the House of Commons.
62. *Subsection (5)* grants a power to enable the C&AG to require from the auditors of bodies or sub-consolidations included in the WGA such information and explanations as he reasonably requires to satisfy himself that the information to be included in the WGA can be relied upon. Guidance on the operation of this power is already contained in professional auditing standards.
63. The C&AG is the auditor of, or has inspection rights at, many of the bodies that will be included in WGA. However, there are some bodies (notably local authority bodies audited by the Audit Commission) where he has no access. The power in this subsection will enable the C&AG to make enquiries of the auditors of these bodies to enable him, as auditor of the WGA as a whole, to satisfy himself that the audit has been carried out to an appropriate standard and that the information provided by the body can therefore be relied on.
64. *Subsections (6) to (8)* provide that once the dates by which the accounts must be prepared, audited and laid before the House of Commons have been decided upon the Treasury shall, after consulting the C&AG, specify the dates by statutory instrument. Work on WGA is still at a developmental stage and it is not yet possible to set firm dates after the year end by which the necessary work must be completed.