
Changes to legislation: There are currently no known outstanding effects for the Budget Responsibility and National Audit Act 2011, Paragraph 25. (See end of Document for details)

SCHEDULES

SCHEDULE 2

NATIONAL AUDIT OFFICE

PART 7

OTHER MATTERS

Audit of NAO

- 25 (1) NAO must appoint an auditor for NAO for each financial year.
- (2) The approval of the Public Accounts Commission is required for the appointment (including its terms).
- (3) The auditor must be eligible for appointment as a statutory auditor by virtue of Chapter 2 of Part 42 of the Companies Act 2006.
- (4) Section 1214 (independence requirement) and section 1216 (effect of appointment of a partnership) of that Act apply as if the audit of NAO were a statutory audit.
- (5) The auditor must examine NAO's resource accounts for the financial year.
- (6) Sections 6(1) and 25(2) of the Government Resources and Accounts Act 2000 apply (with any necessary modifications) in relation to the examination as they apply in relation to an examination by the Comptroller and Auditor General of the resource accounts of a department.
- (7) On completion of the examination the auditor must—
- (a) certify the accounts, and
 - (b) send them, together with the auditor's report on them, to the Public Accounts Commission.
- (8) The Commission must lay the accounts and report before the House of Commons.

Commencement Information

II Sch. 2 para. 25 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

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