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

SCHEDULES

SCHEDULE 3

RELATIONSHIP BETWEEN NAO AND COMPTROLLER AND AUDITOR GENERAL

Audit fees etc

- 8 (1) NAO may charge fees for audits carried out by the Comptroller and Auditor General.
- (2) Any fees must be charged in accordance with a scheme prepared by NAO.
- (3) The scheme (including any revision) must be approved by the Public Accounts Commission.
- (4) The agreement of a Minister of the Crown is required for the charging of a fee if the accounts to be audited are the accounts of a body or other person who acts on behalf of the Crown.
- (5) Sub-paragraphs (1) to (4) do not apply in relation to an audit carried out as part of any NAO-approved services.
- (6) The Comptroller and Auditor General may charge fees and other amounts in relation to NAO-approved services, but only in accordance with the agreement or other arrangements under which the services are provided.
- (7) Fees and other amounts received by the Comptroller and Auditor General must be paid to NAO.
- (8) Fees and other amounts received by NAO under this paragraph must be paid into the Consolidated Fund.

Commencement Information

- I1** Sch. 3 paras. 8(1)-(3) in force in so far as not already in force at 1.4.2012 by S.I. 2011/2576, **art. 5**
- I2** Sch. 3 paras. 8(1)-(3) in force for specified purposes at 1.1.2012 by S.I. 2011/2576, **art. 3(g)** (with art. 4)
- I3** Sch. 3 paras. 8(4)-(8) in force at 1.4.2012 by S.I. 2011/2576, **art. 5**

Changes to legislation:

There are currently no known outstanding effects for the Budget Responsibility and National Audit Act 2011, Cross Heading: Audit fees etc.