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**Changes to legislation:** There are currently no known outstanding effects for the Sports Grounds Safety Authority Act 2011, Cross Heading: Accounts and audit. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### THE SPORTS GROUNDS SAFETY AUTHORITY

##### *Accounts and audit*

- 22 The Authority—
- (a) must keep proper accounts and proper records in relation to the accounts, and
  - (b) must prepare for each accounting year a statement of accounts in such form as the Secretary of State, with the approval of the Treasury, may direct.

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**Commencement Information**

**I1** Sch. 1 para. 22 in force at 1.11.2011 by S.I. 2011/2597, art. 2

- 23 The Authority must send a copy of the statement of accounts to the Comptroller and Auditor General as soon as reasonably practicable after the end of the accounting year to which the statement relates.

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**Commencement Information**

**I2** Sch. 1 para. 23 in force at 1.11.2011 by S.I. 2011/2597, art. 2

- 24 The Comptroller and Auditor General must—
- (a) examine, certify and report on each statement of accounts sent under paragraph 23, and
  - (b) lay before Parliament a copy of the statement and the Comptroller and Auditor General's report on it.

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**Commencement Information**

**I3** Sch. 1 para. 24 in force at 1.11.2011 by S.I. 2011/2597, art. 2

- 25 The Comptroller and Auditor General may inspect any records relating to the accounts.

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**Commencement Information**

**I4** Sch. 1 para. 25 in force at 1.11.2011 by S.I. 2011/2597, art. 2

- 26 In paragraphs 22 and 23, “accounting year” means any period of 12 months ending with 31 March.

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**Commencement Information**

**I5** [Sch. 1 para. 26](#) in force at 1.11.2011 by [S.I. 2011/2597](#), [art. 2](#)

**Changes to legislation:**

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