

**2003 No. 1326**

**GOVERNMENT RESOURCES AND ACCOUNTS**

**The Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2003**

*Made* - - - - - *15th May 2003*

*Coming into force* - - - - - *23rd May 2003*

Whereas it appears to the Treasury that each of the bodies specified in the Schedule to this Order exercises functions of a public nature or is entirely or substantially funded from public money;

And whereas a draft of this Order has been approved by a resolution of each House of Parliament pursuant to section 25(10) of the Government Resources and Accounts Act 2000(a);

Now, therefore, the Treasury, having consulted the Comptroller and Auditor general, hereby make the following Order in exercise of the powers conferred on them by section 25(6) and (7) of the Government Resources and Accounts Act 2000:

**Citation and commencement**

1. This Order may be cited as the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2003 and comes into force on 23rd May 2003.

**Audit of bodies by the Comptroller and Auditor General**

2. Those accounts of each of the bodies listed in the Schedule to this Order that relate to financial or accounting years ending on or after the date shown opposite the name of the body in the Schedule shall be audited by the Comptroller and Auditor General.

**Museum charities and the Community Development Foundation**

3.—(1) The trustees of each body to which paragraph (2) below applies shall send a copy of the accounts of the body for each financial or accounting year ending on or after the date shown opposite the name of the body in the Schedule to this Order to the Comptroller and Auditor General as soon as reasonably practicable after the end of the year to which the accounts relate.

(2) This paragraph applies to the following bodies:

Fleet Air Arm Museum  
Royal Air Force Museum  
Royal Marines Museum  
Royal Naval Museum  
Royal Naval Submarine Museum  
Community Development Foundation  
Sir John Soane's Museum

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(a) 2000 c. 20.

(3) The Comptroller and Auditor General shall examine, certify and report on each of the accounts sent to him under paragraph (1) above and shall lay before each House of Parliament a copy of each of those accounts together with his report on them.

### **Development Councils**

**4.—**(1) Section 7 of the Industrial Organisation and Development Act 1947<sup>(a)</sup> (reports and accounts of development councils) is amended as follows.

(2) In subsection (2), after “auditors” insert “or, as the case may be, the Comptroller and Auditor General”.

(3) After subsection (2A)<sup>(b)</sup> insert—

“(2B) Subsection (2A) does not apply to—

- (a) accounts of the British Potato Council for financial years ending on or after 30th June 2004, or
- (b) accounts of the Horticultural Development Council or of the Milk Development Council for financial years ending on or after 31st March 2004.”.

(4) After subsection (3) insert—

“(3A) The British Potato Council shall send a copy of their statement of accounts in respect of each financial year ending on or after 30th June 2004 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the financial year to which the statement relates.

(3B) The Horticultural Development Council and the Milk Development Council shall send a copy of their statement of accounts in respect of each financial year ending on or after 31st March 2004 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the financial year to which the statement relates.

(3C) The Comptroller and Auditor General shall examine, certify and report on each statement received under subsection (3A) or (3B).”.

(5) In subsection (4) for “each such report of a council, or made by the auditors on their” substitute “any report under this section prepared by a council, or made by the auditors on their accounts or by the Comptroller and Auditor General on their statement of”.

### **Home-Grown Cereals Authority**

**5.—**(1) Section 21 of the Cereals Marketing Act 1965<sup>(c)</sup> (report and accounts of the Home-Grown Cereals Authority) is amended as follows.

(2) In subsection (2) after “each accounting period” insert “ending on or before 30th June 2003”.

(3) In subsection (3) after “the Authority” insert “in respect of the accounting periods ending on or before 30th June 2003”.

(4) After subsection (3) insert—

“(3A) The Authority shall send a copy of the statements of account prepared under subsection (2) in respect of each accounting period ending on or after 30th June 2004 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the accounting period to which the statements of account relate.

(3B) The Comptroller and Auditor General shall examine, certify and report on any statements of account sent to him by the Authority under subsection (3A) and shall lay a copy of those statements and his report on them before each House of Parliament.”

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(a) 1947 c. 40.

(b) Subsection (2A) was inserted by S.I. 1991/1997, reg. 2, Schedule, paragraph 3.

(c) 1965 c. 14.

### **Meat and Livestock Commission**

6.—(1) Section 19 of the Agriculture Act 1967<sup>(a)</sup> (annual report and accounts of the Meat and Livestock Commission) is amended as follows.

(2) In subsection (2) after the second occurrence of “financial year” insert “ending on or before 31st March 2003”.

(3) In subsection (4) after “the Commission” insert “for each financial year ending on or before 31st March 2003”.

(4) After subsection (4) insert—

“(5) The Commission shall send to the Comptroller and Auditor General a copy of the statements of account prepared under subsection (2) in respect of each financial year ending on or after 31st March 2004 as soon as reasonably practicable after the end of the financial year to which the statements relate.

(6) The Comptroller and Auditor General shall examine, certify and report on any statements of account sent to him by the Commission under subsection (5) and shall lay a copy of those statements and his report on them before each House of Parliament.”.

### **Sir John Soane’s Museum**

7.—(1) The Appendix to the Charities (Sir John Soane’s Museum) Order 1969<sup>(b)</sup> is amended as follows.

(2) In clause 26 (accounts and audit of the Museum), after “Foundation” insert “in respect of accounting years ending on or before 25th March 2003”.

(3) After clause 26 insert—

“**26A.** The accounts of the Foundation in respect of each accounting year ending on or after 25th March 2004 and all books and other documents relating thereto shall be submitted as soon as reasonably practicable after the end of the accounting year to which they relate to the Comptroller and Auditor General for audit.”.

### **British Hallmarking Council**

8.—(1) Paragraph 19 of Schedule 4 to the Hallmarking Act 1973<sup>(c)</sup> (accounts of the British Hallmarking Council) is amended as follows.

(2) In sub-paragraph (1) omit the words from “and” to the end.

(3) After that sub-paragraph insert—

“(1A) Their accounts for each year ending on or before 31st December 2002 shall be audited by the auditors appointed by the Council.

(1B) The Council shall send their accounts for each subsequent year to the Comptroller and Auditor General as soon as reasonably practicable after the end of the year to which the accounts relate.

(1C) The Comptroller and Auditor General shall examine, certify and report on any accounts sent to him under sub-paragraph (1B).

(1D) The Comptroller and Auditor General shall lay before each House of Parliament a copy of any accounts sent to him under sub-paragraph (1B), together with his report on them.”.

### **Alcohol Education and Research Council**

9.—(1) Section 10 of the Licensing (Alcohol Education and Research) Act 1981<sup>(d)</sup> (accounts and audit of the Alcohol Education and Research Council, etc.) is amended as follows.

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(a) 1967 c. 22.  
(b) S.I. 1969/468.  
(c) 1973 c. 43.  
(d) 1981 c. 28.

(2) After subsection (1) insert—

“(1A) A duty imposed on the Council by subsection (1)(c) or (d) does not apply in respect of—

- (a) a financial year ending on or after 31st March 2005, or
- (b) accounts, or a statement of accounts, relating to such a financial year.”.

(3) After subsection (2)(a) insert—

“(3) The Council shall send a copy of the statement of accounts prepared by them under subsection (1)(b) in respect of each financial year ending on or after 31st March 2005 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the financial year to which the statement relates.

(4) The Comptroller and Auditor General shall examine, certify and report on each statement of accounts sent to him by the Council under subsection (3) and shall lay a copy of the statement and his report on it before each House of Parliament.”.

### **Sea Fish Industry Authority**

**10.**—(1) The Sea Fisheries Act 1981(b) is amended as follows.

(2) In section 11 (accounts and reports of the Sea Fish Industry Authority)—

- (a) in subsection (4), after the first “accounts”, insert “in respect of a financial year ending on or before 31st March 2005”,
- (b) in subsection (5), after “auditors” insert “appointed under subsection (4)”,
- (c) after subsection (6)(c) insert—

“(6A) The Authority shall send a copy of the statement of accounts prepared under subsection (1) in respect of each financial year ending on or after 31st March 2006 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the financial year to which the statement relates.

(6B) The Comptroller and Auditor General shall examine, certify and report on each statement of accounts sent to him by the Authority under subsection (6A) and shall lay before Parliament a copy of the statement and his report on it”, and

- (d) in subsection (8)(d) for “auditors’ report” substitute “report of the auditors or, as the case may be, the Comptroller and Auditor General”.

(3) In section 16 (administration of schemes by the Sea Fish Industry Authority)—

- (a) in subsection (4) after “financial year” insert “ending on or before 31st March 2005”,
- (b) in subsection (5) after “of the accounts” insert “under subsection (4)”, and
- (c) after subsection (5) insert—

“(5A) The Sea Fish Industry Authority shall send a copy of the statement of accounts prepared under subsection (3) in respect of each financial year ending on or after 31st March 2006 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the financial year to which the statement of accounts relates.

(5B) The Comptroller and Auditor General shall examine, certify and report on each statement of accounts sent to him by the Authority under subsection (5A) and shall lay before Parliament a copy of the statement and his report on it.”.

### **English Partnerships (Commission for the New Towns)**

**11.**—(1) The New Towns Act 1981(e) is amended as follows.

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- (a) Subsection (2) was substituted by S.I. 1991/1997, reg. 2, Schedule, paragraph 39.
  - (b) 1981 c. 29.
  - (c) Subsection (6) was substituted by S.I. 1991/1997, reg.2, Schedule, paragraph 40.
  - (d) Subsection (8) was amended by S.I. 1999/1747, article 3, Schedule 23, Part II, paragraph 3(1), (2).
  - (e) 1981 c. 64.

- (2) After section 67(1) (accounts of the Commission for the New Towns, etc)(a) insert—
- “(1A) The Commission shall send a copy of its accounts prepared under subsection (1) in respect of each financial year ending on or after 31st March 2005 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the financial year to which the accounts relate.”.
- (3) In section 68 (audit of accounts of the Commission for the New Towns, etc)—
- (a) in subsection (1) for “and” substitute “in respect of each financial year ending on or before 31st March 2004 and the accounts”, and
- (b) after subsection (2)(b) insert—
- “(2A) The Comptroller and Auditor General shall examine, certify and report on the accounts of the Commission in respect of financial years ending on or after 31st March 2005.”.
- (4) In section 70 (annual reports of the Commission for the New Towns, etc)—
- (a) in paragraph (a), after “for that year” insert “(including, for each year in respect of which the Comptroller and Auditor General is the auditor, his report on the accounts)”, and
- (b) after “every such report” insert “of the Commission or of a development corporation”.

### **Industrial training boards**

**12.**—(1) Section 8 of the Industrial Training Act 1982(c) (accounts of an industrial training board) is amended as follows.

- (2) After subsection (2)(d) insert—

“(2A) Subsection (2) shall not apply to the accounts of—

- (a) the Construction Industry Training Board, or  
 (b) the Engineering Construction Industry Training Board,

in respect of financial years ending on or after 31st December 2003.

(2B) The Construction Industry Training Board and the Engineering Construction Industry Training Board shall each send a copy of its statement of account prepared under subsection (1) in respect of each financial year ending on or after 31st December 2003 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the financial year to which each statement relates.

(2C) The Comptroller and Auditor General shall examine, certify and report on each statement of account sent to him under subsection (2B).”.

- (3) At the end of subsection (3)(e), insert “or, as the case may be, by the Comptroller and Auditor General on the statement”.

### **Food from Britain**

**13.**—(1) Section 5 of the Agricultural Marketing Act 1983(f) (accounts and annual reports of Food from Britain) is amended as follows.

- (2) In subsection (3)—

- (a) after the first occurrence of “statement of accounts” insert “in respect of each financial year ending on or before 31st March 2003”,  
 (b) after “each” insert “such”, and  
 (c) after “the auditors” insert “so appointed”.

- (3) In subsection (4) after “auditors” insert “appointed under subsection (3)”.

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(a) Section 67(1) was amended by the New Towns and Urban Development Corporations Act 1985 (c. 5), section 9(a).

(b) Subsection (2) was substituted by S.I. 1991/1997, reg. 2, Schedule, paragraph 41.

(c) 1982 c. 10.

(d) Subsection (2) was amended by S.I. 1991/1997, reg 2, Schedule, paragraph 44.

(e) Subsection (3) was amended by the Employment Act 1989 (c. 38), section 22(4), Schedule 4, paragraph 7.

(f) 1983 c. 3.

(4) In subsection (5)(a) for “this section” substitute “subsection (3)”.

(5) After subsection (5) insert—

“(5A) Food from Britain shall send a copy of the statement of accounts prepared under subsection (1) in respect of each financial year ending on or after 31st March 2004 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the financial year to which the statement relates.

(5B) The Comptroller and Auditor General shall examine, certify and report on each statement of accounts sent to him by Food from Britain under subsection (5A).”.

### **English Heritage (Historic Buildings and Monuments Commission for England)**

**14.**—(1) Schedule 3 to the National Heritage Act 1983(b) (the Historic Buildings and Monuments Commission for England) is amended as follows.

(2) In paragraph 12 (accounts of the Commission)—

(a) in sub-paragraph (5)—

(i) after “accounts” insert “in respect of each financial year ending on or before 31st March 2004”,

(ii) after “statement” insert “of accounts in respect of each such financial year”, and

(iii) after “each” insert “such”, and

(b) after sub-paragraph (6)(c) insert—

“(6A) Where the Commission has prepared a statement of accounts in respect of a financial year ending on or after 31st March 2005, it must, as soon as reasonably practicable after the end of the financial year to which the statement relates, send a copy of the statement to the Comptroller and Auditor General.

(6B) The Comptroller and Auditor General shall examine, certify and report on any statement of accounts sent to him under sub-paragraph (6A).”.

(3) In paragraph 13 (annual reports of the Commission)—

(a) in sub-paragraph (2), after “financial year” insert “and, where the statement has been audited by the Comptroller and Auditor General, a copy of his report on it”,

(b) in sub-paragraph (3), after “report” insert “of the Commission”,

(c) in sub-paragraph (4), after “report” insert “of the Commission”, and

(d) in sub-paragraph (5), after “paragraph 12” insert “or, as the case may be, made by the Comptroller and Auditor General on any statement of accounts prepared under that paragraph”.

### **Oil and Pipelines Agency**

**15.**—(1) Paragraph 9 of Schedule 3 to the Oil and Pipelines Act 1985(d) (accounts and audit of the Oil and Pipelines Agency) is amended as follows.

(2) In sub-paragraph (4)—

(a) after “this paragraph” insert “in respect of accounting years ending on or before 31st March 2002”, and

(b) after “each” insert “such”.

(3) In sub-paragraph (6) after “this paragraph” insert “in respect of accounting years ending on or before 31st March 2002”.

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(a) Subsection (5) was substituted by S.I. 1991/1997, reg.2, Schedule, paragraph 48.

(b) 1983 c. 47.

(c) Sub-paragraph (6) was amended by S.I. 1991/1997, reg. 2, Schedule, paragraph 49.

(d) 1985 c. 62.

(4) After sub-paragraph (6) insert—

“(7) The Agency shall send the accounts kept in respect of each accounting year ending on or after 31st March 2003 and the statement of accounts prepared by it under this paragraph in respect of each such accounting year to the Comptroller and Auditor General as soon as reasonably practicable after the end of the accounting year to which the accounts relate.

(8) The Comptroller and Auditor General shall examine, certify and report on each statement of accounts sent to him by the Council under sub-paragraph (7) and shall lay a copy of the statement and his report on it before each House of Parliament.”.

### **Housing Corporation**

**16.**—(1) Section 97 of the Housing Associations Act 1985(a) (accounts and audit of the Housing Corporation) is amended as follows.

(2) In subsection (2)(b) after “financial year” insert “ending on or before 31st March 2003”.

(3) After subsection (2) insert—

“(2A) The Housing Corporation shall send a copy of the accounts prepared under subsection (1) in respect of each financial year ending on or after 31st March 2004 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the financial year to which the accounts relate.

(2B) The Comptroller and Auditor General shall examine and certify the accounts sent to him by the Housing Corporation under subsection (2A) and shall lay before each House of Parliament a copy of the accounts and his report on them.”.

(4) In subsection (3) after “audited” insert “under subsection (2) or (2A)”.

### **Football Licensing Authority**

**17.**—(1) Schedule 2 to the Football Spectators Act 1989(c) (the Football Licensing Authority) is amended as follows.

(2) In paragraph 24 (accounts and audit of the Authority)—

(a) after “licensing authority” insert “in respect of accounting years ending on or before 31st March 2002”, and

(b) after “each” insert “such”.

(3) After paragraph 26 (laying accounts of the Authority before Parliament) insert—

“**26A.** The licensing authority shall send a copy of the statement of accounts prepared under paragraph 23 in respect of each accounting year ending on or after 31st March 2003 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the accounting year to which the statement of accounts relates.

**26B.** The Comptroller and Auditor General shall examine, certify and report on each statement of accounts sent to him by the licensing authority under paragraph 26A and shall lay before Parliament a copy of the statement and his report on it.”.

### **English Partnerships (the Urban Regeneration Agency)**

**18.**—(1) Schedule 18 to the Leasehold Reform, Housing and Urban Development Act 1993(d) (finances of the Urban Regeneration Agency) is amended as follows.

(2) In paragraph 9 (accounts of the Agency), after sub-paragraph (4) insert—

“(5) The Agency shall send a copy of the statement of accounts prepared under sub-paragraph (3) in respect of each financial year ending on or after 31st March 2005 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the financial year to which the accounts relate.”.

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(a) 1985 c. 69.

(b) Subsection (2) was amended by the Government of Wales Act 1998 (c. 38), section 140, Schedule 16, paragraph 49.

(c) 1989 c. 37.

(d) 1993 c. 28.

- (3) In paragraph 10 (audit of accounts of the Agency)—
- (a) in sub-paragraph (1)—
    - (i) after “Agency’s accounts” insert “in respect of financial years ending on or before 31st March 2004”, and
    - (ii) after “statements of accounts” insert “in respect of those financial years”, and
  - (b) after sub-paragraph (2) insert—
 

“(3) The Comptroller and Auditor General shall examine, certify and report on each statement of accounts sent to him under paragraph 9(5).”.
- (4) In paragraph 12 (annual reports of the Agency)—
- (a) in sub-paragraph (1)(b), after “audited statement of accounts for that year” insert “(and, where the Comptroller and Auditor General has audited the statement, a copy of his report on it)”, and
  - (b) in sub-paragraph (2), after “report” insert “of the Agency”.

### **Environment Agency**

**19.**—(1) Section 46 of the Environment Act 1995(a) (audit of accounts of the Environment Agency, etc) is amended as follows.

(2) In subsection (1) after “Agency” insert “, with the exception of those accounts of the Agency that relate to a financial year ending on or after 31st March 2004,”.

(3) After subsection (3) insert—

“(3A) The Agency shall send a copy of its accounts in respect of each financial year ending on or after 31st March 2004 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the financial year to which the accounts relate.

“(3B) The Comptroller and Auditor General shall examine, certify and report on any accounts sent to him by the Agency under subsection (3A) and shall lay before each House of Parliament a copy of those accounts and his report on them.”.

### **Standards Board for England**

**20.**—(1) Paragraph 13 of Schedule 4 to the Local Government Act 2000(b) (accounts of the Standards Board for England) is amended as follows.

(2) In sub-paragraph (2)—

- (a) after “Standards Board” insert “in respect of financial years ending on or before 31st March 2004”, and
- (b) after “each” insert “such”.

(3) After sub-paragraph (4) insert—

“(4A) The Standards Board must send to the Comptroller and Auditor General a copy of the statement of accounts prepared under sub-paragraph (1) in respect of each financial year ending on or after 31st March 2005 as soon as reasonably practicable after the end of the financial year to which the statement relates.

“(4B) The Comptroller and Auditor General must examine, certify and report on each statement of accounts sent to him by the Board under sub-paragraph (4A) and must lay a copy of the statement and his report on it before each House of Parliament.”.

*Nick Ainger  
Philip Woolas*

15th May 2003

Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 1995 c. 25.  
(b) 2000 c. 22.



## SCHEDULE

Article 2

Alcohol Education and Research Council	31st March 2005
British Hallmarking Council	31st December 2003
British Potato Council	30th June 2004
Commission for the New Towns (part of English Partnerships)	31st March 2005
Community Development Foundation	31st March 2004
Construction Industry Training Board	31st December 2003
Engineering Construction Industry Training Board	31st December 2003
Historic Buildings and Monuments Commission for England (known as English Heritage)	31st March 2005
Environment Agency	31st March 2004
Fleet Air Arm Museum	31st March 2003
Food from Britain	31st March 2004
Football Licensing Authority	31st March 2003
Home-Grown Cereals Authority	30th June 2004
Horticultural Development Council	31st March 2004
Housing Corporation	31st March 2004
Meat and Livestock Commission	31st March 2004
Milk Development Council	31st March 2004
Oil and Pipelines Agency	31st March 2003
Royal Air Force Museum	31st March 2003
Royal Marines Museum	31st March 2003
Royal Naval Museum	31st March 2003
Royal Naval Submarine Museum	31st March 2003
Sea Fish Industry Authority	31st March 2006
Sir John Soane's Museum	25th March 2004
Standards Board for England	31st March 2005
Urban Regeneration Agency (part of English Partnerships)	31st March 2005

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### EXPLANATORY NOTE

*(this note does not form part of the Order)*

This Order implements part of the Government's policy set out in its response, published on 13 March 2002 (Cm 5456), to Lord Sharman's report on audit and accountability in Central Government. In that response, the Government said that it accepted the report's recommendation that Non-departmental Public Bodies (NDPBs) should be audited by the Comptroller and Auditor General (C&AG). This Order makes the C&AG the auditor of all NDPBs (other than those incorporated under the Companies Acts) which are required by or under statute to be audited by auditors appointed either by the Minister or by the body itself. The bodies affected by the Order are listed in the Schedule to the Order. The Order provides that the Comptroller and Auditor General will audit the accounts of those bodies, beginning in each case with the accounts for the financial or accounting year ending on the date shown opposite the name of the body in the Schedule. The dates in the Schedule reflect the Government's policy (which is in accord with a recommendation of Lord Sharman) that the changes in auditor should take place as existing contracts expire.

The Order also requires the Comptroller and Auditor General to lay before Parliament the audited accounts of the bodies listed in the Schedule, together with his report on those accounts, except where statute requires Ministers or the Secretary of State to lay the annual report of the body before Parliament together with the audited accounts. And the Order makes a number of consequential amendments to existing legislation.





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of Public Bodies) Order 2003

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