

*This Draft Statutory Instrument supersedes the draft of the same title which was laid before Parliament and published on 13th March 2017 (ISBN 978-0-11-115622-3). It is being issued free of charge to all known recipients of that Draft Statutory Instrument.*

*Draft Order laid before Parliament under section 25(10)(c) of the Government Resources and Accounts Act 2000, for approval by resolution of each House of Parliament.*

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## DRAFT STATUTORY INSTRUMENTS

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**2017 No. XXXX**

# GOVERNMENT RESOURCES AND ACCOUNTS

## The Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2017

*Made* - - - -

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*Coming into force in accordance with article 1*

The Treasury make the following Order in exercise of the powers conferred by section 25(6) and (7) of the Government Resources and Accounts Act 2000(1).

In accordance with section 25(7)(a) of that Act it appears to the Treasury that each body in relation to which provision is made in articles 2 to 4 of this Order exercises functions of a public nature or is entirely or substantially funded from public money.

In accordance with section 25(10)(b) of that Act the Treasury have consulted the Comptroller and Auditor General.

A draft of this Order has been laid before and approved by a resolution of each House of Parliament in accordance with section 25(10)(c) of that Act.

### **Citation and commencement**

1. This Order may be cited as the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2017 and comes into force on the day after the day on which it is made.

### **Ebbsfleet development corporation**

2. The accounts of the Ebbsfleet Development Corporation(2) shall be audited by the Comptroller and Auditor General in relation to the financial years ending on and after 31st March 2018.

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(1) 2000 c.20. Section 25 was amended by section 19 of the Budget Responsibility and National Audit Act 2011 (c.4).

(2) The Ebbsfleet Development Corporation was established by article 3(1) of the Ebbsfleet Development Corporation (Area and Constitution) Order 2015 (S.I. 2015/747).

### The Housing Ombudsman

3.—(1) The accounts of the Housing Ombudsman(3) shall be audited by the Comptroller and Auditor General in relation to the financial years ending on and after 31st March 2018.

(2) As soon as reasonably practicable after the end of a financial year to which paragraph (1) applies, the Housing Ombudsman must send the accounts for that year to the Comptroller and Auditor General.

(3) The Comptroller and Auditor General must—

(a) examine, certify and report on any accounts sent by the Housing Ombudsman under paragraph (2), and

(b) send the certified accounts and the report to the Ombudsman and the Secretary of State.

(4) The Secretary of State must lay any accounts received under paragraph (3)(b), together with the Comptroller and Auditor General’s report on those accounts, before each House of Parliament.

(5) The Housing Ombudsman scheme is amended as follows—

(a) in paragraph 51—

(i) omit “and the annually audited accounts”, and

(ii) for “them” substitute “the report”;

(b) in paragraph 69, omit the words from “which will be audited” to the end; and

(c) omit paragraph 70.

(6) In paragraph (5), “the Housing Ombudsman scheme” means the Housing Ombudsman Service Scheme which originally came into effect on 1st April 2013 after having been approved by the Secretary of State under paragraph 3 of Schedule 2 to the Housing Act 1996, a copy of which has been deposited at the principal office of the Housing Ombudsman(4) and published on the Housing Ombudsman’s website(5).

### Audit of non-profit-making companies

4. In the Schedule to the Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2009(6), insert the following entries at the appropriate places—

<i>Company name</i>	<i>Date</i>	<i>Company number</i>
BPDTS Limited	1 April 2017	10344843
College of Policing	1 April 2017	08235199
English Sports Development Trust Limited	1 April 2017	04290188
Oil and Gas Authority	1 April 2017	09666504
Phone Paid Services Authority Limited	1 April 2017	02398515
Revenue and Customs Digital Technology Services Limited	1 April 2017	09679225

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(3) The Housing Ombudsman was incorporated by the Housing Ombudsman (Sole Corporation) Order 2013 made pursuant to paragraph 10(2)(b) of Schedule 2 to the Housing Act 1996 (c.52).

(4) The document is available for inspection at the following address; The Housing Ombudsman Service, Exchange Tower, Harbour Exchange Square, London E14 9GE.

(5) The document can be found on the Housing Ombudsman website at the following address; <http://www.housing-ombudsman.org.uk/media/13142/hos-scheme-final.pdf>

(6) S.I. 2009/476; relevant amending instruments are S.I. 2010/976 and 2012/854.

**Amendments to legislation**

5. Schedule 1 (amendments to legislation) amends primary and secondary legislation for the following purposes—

- (a) to give full effect to articles 2 and 3 of this Order, and
- (b) to repeal and revoke all legislation which requires the accounts of the bodies listed in Schedule 2 to this Order to be audited by the Comptroller and Auditor General.

Date

*Name*  
*Name*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

SCHEDULE 1

Article 5

Amendments to legislation

PART 1

Amendments to primary legislation

**Industrial Organisation and Development Act 1947**

1. In section 7 of the Industrial Organisation and Development Act 1947 (reports and accounts of development councils)(7)—

- (a) in subsection (2), omit “or, as the case may be, the Comptroller and Auditor General”,
- (b) omit subsections (2B) and (3A) to (3C), and
- (c) in subsection (4), for “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” substitute “each such report of a council, or made by the auditors on their”.

**Local Government, Planning and Land Act 1980**

2. In Schedule 31 to the Local Government, Planning and Land Act 1980 (urban development corporations: finance etc.)(8)—

- (a) omit paragraph 10A,
- (b) before paragraph 11 insert—

“**10B.**—(1) The Ebbsfleet Development Corporation shall send a copy of its accounts and statement of accounts for each financial year ending on or after 31st March 2018 to the Comptroller and Auditor General as soon as reasonably practicable after the end of that year.

(2) The Comptroller and Auditor General shall examine, certify and report on the accounts and statement received under sub-paragraph (1).”

- (c) in paragraph 11(1), for “10A” substitute “10B”,
- (d) in paragraph 12, for “10A(3)” (in both places it occurs) substitute “10B(2)”, and
- (e) in paragraph 13(3)(b), for “10A(3)” substitute “10B(2)”.

**Housing Act 1996**

3. In paragraph 2(1) of Schedule 2 to the Housing Act 1996 (matters for which housing ombudsman scheme must provide)(9)—

- (a) in paragraph 16, for “The” (in the first place it occurs) substitute “In the case of a scheme relating to Wales, the”, and
- (b) after paragraph 16, insert—

“**16A.** In the case of a scheme relating to England, the keeping of accounts.”

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(7) 1947 c.40; subsections (2) and (4) of section 7 were amended, and subsections (2B) and (3A) to (3C) of that section were inserted, by S.I. 2003/1326.

(8) 1980 c.65; paragraph 11(1) of Schedule 31 was amended, and paragraphs 10A, 12 and 13(3) of that Schedule were inserted, by S.I. 2005/913.

(9) 1996 c.52.

## Offender Management Act 2007

4. In paragraph 13 of Schedule 1 to the Offender Management Act 2007 (probation trusts: accounts and records)(10), for paragraphs (2) to (2B)(11) substitute—

“(2) The Comptroller and Auditor General may examine any accounts of a probation trust, any records relating to the accounts and any auditor’s report on them.”.

## PART 2

### Amendments to secondary legislation

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

5. In the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2003(12)—

- (a) omit articles 4 (development councils), 9 (alcohol education and research council) and 11 (the commission for the new towns), and
- (b) in the Schedule, omit the following entries—

Alcohol Education and Research Council	31st March 2005
British Potato Council	30th June 2004
Commission for the New Towns (part of English Partnerships)	31st March 2005
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
Standards Board for England	31st March 2005
Urban Regeneration Agency (part of English Partnerships)	31st March 2005

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#### The Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2005

6. In the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2005(13), omit article 2 (development corporations).

#### The Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2008

7. In the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2008(14), omit article 3 (independent living fund (2006)).

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(10) 2007 c.21.

(11) Paragraphs (2), (2A) and (2B) were inserted by S.I. 2012/854.

(12) S.I. 2003/1326. Regulation 11 was amended by Schedule 16 to the Housing and Regeneration Act 2008 (c.17).

(13) S.I. 2005/913.

(14) S.I. 2008/817; to which there are amendments not relevant to this Order.

### The Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2009

8. In the Schedule to the Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2009(15), omit the following entries—

<i>Company name</i>	<i>Date</i>	<i>Company number</i>
British Educational Communications and Technology Agency	1 April 2008	02090588
Capacity Builders (UK) Limited	1 April 2008	05708912
Caversham Lakes Trust Limited	1 April 2008	04290188
Children's Workforce Development Council	1 April 2008	05409076
The Commission for the Compact	1 April 2008	05932855
Independent Housing Ombudsman Limited	1 April 2009	03290221
Investors in People UK	1 April 2008	02860079
The Museums, Libraries and Archives Council	1 April 2008	03888251
The National College for School Leadership Limited	1 April 2008	04014904
Northwest Business Link	1 April 2008	06060925
SITPRO Limited	1 April 2009	04188890
Working Ventures UK	1 April 2008	05770846
The Yorkshire and Humber Sustainable Futures Company Limited	1 April 2008	05383346

### The Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2012

9. In the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2012(16), omit—

- (a) article 2(b) (audit of bodies by the Comptroller and Auditor General),
- (b) article 4 (probation trusts), and
- (c) the Schedule (probation trusts whose accounts are subject to audit by the Comptroller and Auditor General).

#### SCHEDULE 2

Article 5(b)

Bodies no longer subject to audit by the Comptroller and Auditor General

Alcohol Education and Research Council

Avon and Somerset Probation Trust

Bedfordshire Probation Trust

British Educational Communications and Technology Agency

(15) S.I. 2009/476; relevant amending instruments are S.I. 2010/976 and 2012/854.

(16) S.I. 2012/854, amended by S.I. 2015/234.

British Potato Council  
Cambridgeshire and Peterborough Probation Trust  
Capacity Builders (UK) Limited  
Caversham Lakes Trust Limited  
Cheshire Probation Trust  
Children's Workforce Development Council  
Commission for the Compact  
Cumbria Probation Trust  
Derbyshire Probation Trust  
Devon and Cornwall Probation Trust  
Dorset Probation Trust  
Durham Tees Valley Probation Trust  
English Partnerships (Commission for New Towns)  
English Partnerships (Urban Regeneration Agency)  
Essex Probation  
Gloucestershire Probation Trust  
Greater Manchester Probation Trust  
Hampshire Probation Trust  
Hertfordshire Probation Trust  
Home-Grown Cereals Authority  
Horticultural Development Council  
Housing Corporation  
Humberside Probation Trust  
Independent Housing Ombudsman Limited  
Independent Living Fund (2006)  
Investors In People UK  
Kent Probation  
Lancashire Probation Trust  
Leicestershire and Rutland Probation Trust  
Lincolnshire Probation Trust  
London Probation Trust  
London Thames Gateway Development Corporation  
Meat and Livestock Commission  
Merseyside Probation Trust  
Milk Development Council  
Museums, Libraries and Archives Council  
National College for School Leadership Limited  
Norfolk and Suffolk Probation Trust  
Northamptonshire Probation Trust  
Northwest Business Link

Northumbria Probation Trust  
Nottinghamshire Probation Trust  
SITPRO Limited  
South Yorkshire Probation Trust  
Staffordshire and West Midlands Probation Trust  
Standards Board for England  
Surrey and Sussex Probation Trust  
Thames Valley Probation Trust  
Thurrock Development Corporation  
Warwickshire Probation Trust  
West Mercia Probation Trust  
West Northamptonshire Development Corporation  
West Yorkshire Probation Trust  
Wiltshire Probation Trust  
Working Ventures UK  
York and North Yorkshire Probation Trust  
Yorkshire and Humber Sustainable Futures Company Limited

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

The effect of this Order is to require the Comptroller and Auditor General (“C&AG”) to audit the accounts of—

- (a) the Ebbsfleet Development Corporation for the financial years ending on and after 31st March 2018,
- (b) the Housing Ombudsman for the financial years ending on and after 31st March 2018, and
- (c) the companies mentioned in article 4 for the financial years beginning on and after 1st April 2017.

Schedule 1 makes amendments to primary and secondary legislation for the following purposes—

- (a) to give full effect to the requirements that the C&AG audit the accounts of the Ebbsfleet Development Corporation and the Housing Ombudsman for the financial years ending on and after 31st March 2018, and
- (b) to repeal and revoke all legislation which requires the accounts of the bodies listed in Schedule 2 to this Order to be audited by the C&AG.

A full impact assessment has not been prepared for this instrument because no impact on the private or voluntary sector is foreseen.



*Document Generated: 2023-05-29*

**Draft Legislation:** *This is a draft item of legislation. This draft has since been made as a UK Statutory Instrument: The Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2017 No. 1313*