



Industrial Training Act 1982

1982 CHAPTER 10

Functions of boards

8 Reports and accounts.

- (1) An industrial training board shall keep proper accounts and other records in relation to the accounts and prepare in respect of each of its financial years a statement of account in such form as the [^{F1}Secretary of State may, with the approval of] the Treasury, determine.
- (2) The accounts of an industrial training board shall be audited by auditors appointed by the board and no person [^{F2}shall be so appointed unless he is eligible for appointment as a [^{F3}statutory auditor under Part 42 of the Companies Act 2006].]
- [^{F4}(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.]
- [^{F4}(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.]
- [^{F4}(2C) The Comptroller and Auditor General shall examine, certify and report on each statement of account sent to him under subsection (2B).]
- (3) An industrial training board shall for each of its financial years make a report of its activities to the [^{F5}Secretary of State] and that report shall include a statement of the accounts of the board for that year together with a copy of any report made by the auditors on the accounts [^{F6}or, as the case may be, by the Comptroller and Auditor General on the statement].
- (4) The [^{F7}Secretary of State] shall lay a copy of every such report before Parliament.

Changes to legislation: There are currently no known outstanding effects for the Industrial Training Act 1982, Section 8. (See end of Document for details)

Textual Amendments

- F1** Words substituted by [Employment Act 1989 \(c. 38, SIF 43:1\)](#), s. 22(4), **Sch. 4 para. 7(2)**
- F2** Words in s. 8(2) substituted by [S.I. 1991/1997, reg. 2](#), **Sch.**, para. 44 (with reg. 4).
- F3** Words in s. 8(2) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), **Sch. 1 para. 1(y)** (with arts. 6, 11, 12)
- F4** S. 8(2A)-(2C) inserted (23.5.2003) by [Government Resources and Accounts Act 2000 \(Audit of Public Bodies\) Order 2003 \(S.I. 2003/1326\)](#), arts. 1, **12(2)**
- F5** Words substituted by [Employment Act 1989 \(c. 38, SIF 43:1\)](#), s. 22(4), **Sch. 4 para. 7(3)**
- F6** Words in s. 8(3) inserted (23.5.2003) by [Government Resources and Accounts Act 2000 \(Audit of Public Bodies\) Order 2003 \(S.I. 2003/1326\)](#), arts. 1, **12(3)**
- F7** Words substituted by [Employment Act 1989 \(c. 38, SIF 43:1\)](#), s. 22(4), **Sch. 4 para. 7(4)**

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