



National Audit Act 1983

1983 CHAPTER 44

PART I

NATIONAL AUDIT AUTHORITIES

1 Appointment and status of Comptroller and Auditor General

- (1) The power of Her Majesty under section 6 of the Exchequer and Audit Departments Act 1866 (appointment of Comptroller and Auditor General) shall be exercisable on an address presented by the House of Commons, and no motion shall be made for such an address except by the Prime Minister acting with the agreement of the Chairman of the Committee of Public Accounts.
- (2) The Comptroller and Auditor General shall by virtue of his office be an officer of the House of Commons.
- (3) Subject to any duty imposed on him by statute, the Comptroller and Auditor General shall have complete discretion in the discharge of his functions and, in particular, in determining whether to carry out any examination under Part II of this Act and as to the manner in which any such examination is carried out; but in determining whether to carry out any such examination he shall take into account any proposals made by the Committee of Public Accounts.
- (4) Subsection (2) above shall not be construed as applying any provision of section 4 of the House of Commons (Administration) Act 1978 (House departments and persons employed in or for the purposes of the House) to the Comptroller and Auditor General, to the National Audit Office or to any member of its staff.

2 The Public Accounts Commission

- (1) There shall be a body of Commissioners named the Public Accounts Commission (in this Act referred to as "the Commission") which shall perform the functions conferred on it by this Act.
- (2) The Commission shall consist of—

Status: This is the original version (as it was originally enacted).

- (a) the Member of the House of Commons who is for the time being the Chairman of the Committee of Public Accounts;
 - (b) the Leader of the House of Commons; and
 - (c) seven other Members of the House of Commons appointed by the House, none of whom shall be a Minister of the Crown.
- (3) The Commission shall from time to time present to the House of Commons a report on the exercise of its functions.
- (4) Schedule 1 to this Act shall have effect as respects the Commission.

3 The National Audit Office

- (1) There shall be a National Audit Office consisting of—
 - (a) the Comptroller and Auditor General, who shall be the head of that Office ; and
 - (b) the staff appointed by him under this section.
- (2) The Comptroller and Auditor General shall appoint such staff for the National Audit Office as he considers necessary for assisting him in the discharge of his functions.
- (3) The staff shall be appointed at such remuneration and on such other terms and conditions as the Comptroller and Auditor General may determine.
- (4) Employment as a member of the staff of the National Audit Office shall be included among the kinds of employment to which a superannuation scheme under section 1 of the Superannuation Act 1972 can apply; and in exercising his powers under subsection (3) above the Comptroller and Auditor General shall have regard to the desirability of keeping the remuneration and other terms and conditions of employment of the staff of that Office broadly in line with those applying to persons employed in the civil service of the State.
- (5) Except for the purposes of section 2 of the Official Secrets Act 1911 (wrongful communication of information) neither the Comptroller and Auditor General nor any member of the staff of the National Audit Office shall be regarded as holding office under Her Majesty or as discharging any functions on behalf of the Crown.
- (6) In section 2(2) of the Exchequer and Audit Departments Act 1957 the reference to the department of the Comptroller and Auditor General shall be construed as a reference to the National Audit Office.
- (7) Schedule 2 to this Act shall have effect for supplementing the provisions of this section.

4 Expenses and accounts of National Audit Office

- (1) Subject to the provisions of this section, the expenses of the National Audit Office shall be defrayed out of moneys provided by Parliament.
- (2) The Comptroller and Auditor General shall for the financial year ending on 31st March 1984 and for each subsequent financial year prepare an estimate of the expenses of the National Audit Office; and the Commission shall examine that estimate and lay it before the House of Commons with such modifications, if any, as the Commission thinks fit.

- (3) In discharging its functions under subsection (2) above the Commission shall have regard to any advice given by the Committee of Public Accounts and the Treasury.
- (4) The Commission shall appoint a person to be responsible as accounting officer for preparing appropriation accounts for the National Audit Office, that is to say, accounts of the appropriation of the supply granted for that Office by the Appropriation Act of each year ; and that officer shall discharge such other duties as the Commission may determine.
- (5) The Commission shall appoint an auditor for the National Audit Office, and Schedule 3 to this Act shall have effect in relation to his appointment and duties.
- (6) Subsection (1) above does not affect section 1(4) of the Exchequer and Audit Departments Act 1957 or section 13(7) of the Superannuation Act 1972 (under which the salary etc. of the Comptroller and Auditor General are charged on and issued out of the Consolidated Fund); and there shall be charged on and issued out of that Fund any sums payable by him in consequence of any liability for breach of duty (whether arising under a contract or otherwise) incurred by him or a member of the staff of the National Audit Office in performing his functions in respect of any audit or examination.

5 Audit fees

- (1) Subject to subsection (2) below, the Comptroller and Auditor General may charge a fee for auditing the accounts of any person or body.
- (2) The Comptroller and Auditor General shall not without the consent of a Minister of the Crown charge a fee for auditing the accounts of a person or body whose functions are discharged on behalf of the Crown; and this section shall not be construed as authorising the charging of a fee for the audit by agreement of the accounts of any other person or body unless the agreement so provides.
- (3) Any fee received by the Comptroller and Auditor General by virtue of this section shall be paid by him into the Consolidated Fund.