



Human Fertilisation and Embryology Act 1990

1990 CHAPTER 37

The Human Fertilisation and Embryology Authority, its functions and procedure

6 Accounts and audit

- (1) The Authority shall keep proper accounts and proper records in relation to the accounts and shall prepare for each accounting year a statement of accounts.
- (2) The annual statement of accounts shall comply with any direction given by the Secretary of State, with the approval of the Treasury, as to the information to be contained in the statement, the way in which the information is to be presented or the methods and principles according to which the statement is to be prepared.
- (3) Not later than five months after the end of an accounting year, the Authority shall send a copy of the statement of accounts for that year to the Secretary of State and to the Comptroller and Auditor General.
- (4) The Comptroller and Auditor General shall examine, certify and report on every statement of accounts received by him under subsection (3) above and shall lay a copy of the statement and of his report before each House of Parliament.
- (5) The Secretary of State and the Comptroller and Auditor General may inspect any records relating to the accounts.
- (6) In this section “accounting year” means the period beginning with the day when the Authority is established and ending with the following 31st March, or any later period of twelve months ending with the 31st March.