

SCHEDULES

SCHEDULE 1

LOCAL PROBATION BOARDS

Accounts

- 17 (1) A local probation board must—
- (a) keep proper accounts and proper records in relation to the accounts,
 - (b) prepare in respect of each financial year of the board a statement of accounts.
- (2) The Comptroller and Auditor General may examine any accounts of a local probation board, any records relating to the accounts and any auditor's report on them.
- (3) In the Audit Commission Act 1998—
- (a) in section 11(2) (consideration of reports and recommendations), for paragraph (f) there is substituted—
 - “(f) local probation boards established under section 4 of the Criminal Justice and Court Services Act 2000”,
 - (b) in Schedule 2 (accounts subject to audit), for paragraph 1(p) there is substituted—
 - “(p) a local probation board established under section 4 of the Criminal Justice and Court Services Act 2000”.
- (4) The Secretary of State must prepare in respect of each financial year consolidated accounts of the local probation boards and send them, not later than the time specified in directions given by the Treasury, to the Comptroller and Auditor General.
- (5) The Comptroller and Auditor General must examine and certify the consolidated accounts and lay copies of them, together with his report on them, before the House of Commons.