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STATUTORY INSTRUMENTS

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**1984 No. 65**

**CIVIL AVIATION**

The Civil Aviation Authority  
(Auditing of Accounts) Order 1984

<i>Made</i>	- - - -	<i>23rd January 1984</i>
<i>Laid before Parliament</i>		<i>2nd February 1984</i>
<i>Coming into Operation</i>		<i>24th February 1984</i>

The Secretary of State, in exercise of the powers conferred by section 15(3) of the Civil Aviation Act 1982, and of all other powers enabling him in that behalf, and with the consent of the Treasury, hereby makes the following Order:—

1. This Order may be cited as the Civil Aviation Authority (Auditing of Accounts) Order 1984 and shall come into operation on 24th February 1984.

2. Section 15(1)(c) of the Civil Aviation Act 1982 is hereby modified by substituting for that subsection the following:—

“(c) as soon as the accounts kept and statement prepared have been audited in accordance with the following subsection, to send to the Secretary of State a copy of the statement together with a copy of any report made by the auditors on that statement or on the accounts of the CAA.”.

3. Section 15(2) of the Civil Aviation Act 1982 is hereby modified by substituting for that subsection the following:—

(a) “(2) The accounts kept and the statement prepared in pursuance of subsection (1) above shall be audited by auditors appointed annually by the Secretary of State after consultation with the CAA; and a person shall not be qualified to be so appointed unless he is a member of one or more of the following bodies—

- the Institute of Chartered Accountants in England and Wales;
- the Institute of Chartered Accountants of Scotland;
- the Association of Certified Accountants;
- the Institute of Chartered Accountants in Ireland;

any other body of accountants established in the United Kingdom and for the time being recognised for the purposes of section 161(1)(a) of the Companies Act 1948

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by the Secretary of State, but a Scottish firm may be so appointed if each of the partners therein is qualified to be so appointed.

- (b) It shall be the duty of the Secretary of State to lay before each House of Parliament a copy of every statement and report of which a copy is received by him in pursuance of paragraph (c) of subsection (1) above.”.

19th January 1984

*Nicholas Ridley*  
Secretary of State for Transport

We consent to the making of these Regulations.

23rd January 1984

*T. Garel-Jones*  
*Donald Thompson*  
Lords Commissioners of Her Majesty's Treasury

## EXPLANATORY NOTE

This Order, which comes into operation on 24th February 1984, modifies section 15(1)(c) and (2) of the Civil Aviation Act 1982. Section 15(1)(c) required the Civil Aviation Authority (“the CAA”) before the end of November each year to send copies of the statement of accounts which it is under a duty to prepare in respect of each accounting year to the Secretary of State and Comptroller and Auditor General and section 15(2) required the Comptroller and Auditor General to examine, certify and report on each such statement and to lay copies of the statement and report before each House of Parliament.

The Order modifies these provisions by substituting a requirement that the accounts which the CAA is under a duty to keep and the statement of accounts which it is under a duty to prepare pursuant to section 15(1)(a) and (b) of the Act shall be audited by auditors appointed annually by the Secretary of State after consultation with the CAA and it also makes provision as to the qualifications of the auditors which may be appointed. It requires the CAA to send a copy of the statement to the Secretary of State together with a copy of any report made by the auditors on the statement or the accounts and it also requires the Secretary of State to lay a copy of any such documents which he receives before each House of Parliament.