

2004 No. 1715

GOVERNMENT RESOURCES AND ACCOUNTS

**The Government Resources and Accounts Act 2000
(Audit of Public Bodies) Order 2004**

Made - - - - - 6th July 2004

Coming into force - - - - - 12th July 2004

Whereas it appears to the Treasury that each of the Hearing Aid Council and the Sea Fish Industry Authority exercises functions of a public nature or is entirely or substantially funded from public money;

And whereas a draft of this Order has been approved by resolution of each House of Parliament pursuant to section 25(10) of the Government Resources and Accounts Act 2000(a);

Now, therefore, the Treasury, having consulted the Comptroller and Auditor General and in exercise of the powers conferred upon them by section 25(6) and (7) of the Government Resources and Accounts Act 2000, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2004 and comes into force on 12th July 2004.

The Hearing Aid Council

2.—(1) The accounts of the Hearing Aid Council that relate to financial years ending on or after 31st March 2004 shall be audited by the Comptroller and Auditor General.

(2) Accordingly, section 12 of the Hearing Aid Council Act 1968(b) (expenses, receipts and accounts of the Council) is amended as follows.

(3) In subsection (2), for the words from “the accounts” to the end substitute—

“shall send a copy of the accounts for a financial year to the Comptroller and Auditor General—

(a) in the case of accounts in respect of the financial year ending on 31st March 2004 as soon as reasonably practicable after 12th July 2004,

(b) in the case of accounts in respect of a financial year ending after 31st March 2004, as soon as reasonably practicable after the end of that year,

and the accounts shall be published as soon as may be after the duty under subsection (2A)(a) has been complied with.”

(a) 2000 c. 20.

(b) 1968 c. 50; section 12(3) was amended by S.I. 1991/1997, regulation 2 and paragraph 19 of the Schedule.

- (4) After subsection (2) insert—
- “(2A) The Comptroller and Auditor General shall—
- (a) examine, certify and report on accounts sent to him under subsection (2), and
 - (b) lay a copy of those accounts and his report on them before each House of Parliament.”
- (5) Subsection (3) is repealed.

Sea Fish Industry Authority

3.—(1) The accounts of the Sea Fish Industry Authority that relate to the financial years ending on 31st March 2004 and 31st March 2005 shall be audited by the Comptroller and Auditor General.

- (2) Accordingly, the Fisheries Act 1981(a) is amended as follows.
- (3) In section 11 (accounts and reports)—
- (a) subsections (4) to (6) are repealed;
 - (b) for subsection (6A) substitute—
- “(6A) The Authority shall send a copy of the statement of accounts prepared under subsection (1) to the Comptroller and Auditor General—
- (a) in the case of the statement relating to the financial year ending on 31st March 2004, as soon as reasonably practicable after 12th July 2004,
 - (b) in the case of the statement relating to a financial year ending after 31st March 2004, as soon as reasonably practicable after the end of that year.”; and
 - (c) in subsection (8) omit “the auditors or, as the case may be,”
- (4) In section 16 (administration of schemes by Sea Fish Industry Authority)—
- (a) subsection (4) and (5) are repealed; and
 - (b) for subsection (5A) substitute—
- “(5A) The Authority shall send a copy of the statement of accounts prepared under subsection (3) to the Comptroller and Auditor General—
- (a) in the case of the statement relating to the financial year ending on 31st March 2004, as soon as reasonably practicable after 12th July 2004.”
 - (b) in the case of the statement relating to the financial year ending after 31st March 2004, as soon as reasonably practicable after the end of that year.”

6th July 2004

Nick Ainger
John Heppell
Two of the Lords Commissioners of Her Majesty's Treasury

(a) 1981 c. 29; section 11 was amended by S.I. 1991/1997, regulation 2 and paragraph 40 of the Schedule; sections 11 and 16 were amended by S.I. 2003/1326, Article 10.

EXPLANATORY NOTE

(This notice is not part of the Order)

This Order provides that the Comptroller and Auditor General will audit the accounts of the Hearing Aid Council, beginning with the accounts for the 2003–04 financial year. The Hearing Aid Council was established by the Hearing Aid Council Act 1968 (1968 c. 50).

The Order also requires the Comptroller and Auditor General to lay before Parliament the audited accounts of the Hearing Aid Council, together with his report on those accounts.

The Order also amends the Fisheries Act 1981 (1981 c. 29) in so far as it relates to the financial year from which the Comptroller and Auditor General will audit the statements of accounts which the Sea Fish Industry Authority is required to prepare under sections 11 and 16 of that Act. The Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2003 (S.I. 2003/1326) provides for the Comptroller and Auditor General to audit the statements of accounts for subsequent financial years.

A full regulatory impact assessment has not been produced for this instrument as it has no impact of the costs of business.

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