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STATUTORY INSTRUMENTS

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**2012 No. 246**

**The Local Better Regulation Office (Dissolution  
and Transfer of Functions, Etc.) Order 2012**

**Final accounts**

7.—(1) The Secretary of State must prepare a statement of accounts of LBRO for the period beginning with 1st April 2011 and ending immediately before the dissolution date (“the final accounts”).

(2) The final accounts must be prepared in accordance with any directions given by the Secretary of State to LBRO under paragraph 13(3) of Schedule 1 to the Act which had effect immediately before the dissolution date.

(3) The Secretary of State must send a copy of the final accounts to the Comptroller and Auditor General as soon as reasonably practicable after the end of the period covered by the final accounts.

(4) The Comptroller and Auditor General must—

- (a) examine, certify and report on the statement of accounts received under paragraph (3), and
- (b) send a copy of the certified statement and report to the Secretary of State.

(5) The Secretary of State must lay before Parliament a copy of the certified statement and the report received under paragraph (4)(b).