

SCHEDULES

SCHEDULE 2

NATIONAL AUDIT OFFICE

PART 7

OTHER MATTERS

Powers

- 21 NAO may do anything calculated to facilitate, or incidental or conducive to, the carrying out of any of its functions.

Validity

- 22 The validity of anything done by NAO, the non-executive members or any committee or sub-committee is not affected by—
- (a) a vacancy, or
 - (b) a defective appointment.

Delegation of functions

- 23 (1) NAO may delegate functions to any of its members, employees or committees.
- (2) A committee may delegate functions (including functions delegated to it) to a sub-committee.
- (3) The delegation of a function does not prevent NAO or the committee (as the case may be) from carrying out the function itself.
- (4) Functions under the following provisions may not be delegated—
- (a) section 23(2) of this Act;
 - (b) paragraph 18 or 25(1) of this Schedule;
 - (c) paragraph 1(1), 3(1) or (3), 7(3), 9(1) or 10(1) to (5) of Schedule 3.

NAO resource accounts

- 24 (1) Resource accounts of the kind mentioned in section 5 of the Government Resources and Accounts Act 2000 must be prepared for NAO for each financial year by the person appointed as accounting officer under this paragraph.
- (2) The Public Accounts Commission must appoint the Comptroller and Auditor General or some other appropriate person as accounting officer.
- (3) The person appointed as accounting officer must carry out any other functions determined by the Commission.

Status: This is the original version (as it was originally enacted).

Audit of NAO

- 25 (1) NAO must appoint an auditor for NAO for each financial year.
- (2) The approval of the Public Accounts Commission is required for the appointment (including its terms).
- (3) The auditor must be eligible for appointment as a statutory auditor by virtue of Chapter 2 of Part 42 of the Companies Act 2006.
- (4) Section 1214 (independence requirement) and section 1216 (effect of appointment of a partnership) of that Act apply as if the audit of NAO were a statutory audit.
- (5) The auditor must examine NAO's resource accounts for the financial year.
- (6) Sections 6(1) and 25(2) of the Government Resources and Accounts Act 2000 apply (with any necessary modifications) in relation to the examination as they apply in relation to an examination by the Comptroller and Auditor General of the resource accounts of a department.
- (7) On completion of the examination the auditor must—
- (a) certify the accounts, and
 - (b) send them, together with the auditor's report on them, to the Public Accounts Commission.
- (8) The Commission must lay the accounts and report before the House of Commons.
- 26 (1) The terms of the auditor's appointment may require the auditor to carry out economy, efficiency and effectiveness examinations of the use of NAO's resources.
- (2) On completion of the examinations the auditor must prepare a report and send it to the Public Accounts Commission.
- (3) The Commission must lay the report before the House of Commons.
- 27 (1) The auditor may require access at any reasonable time to any document where the auditor reasonably thinks it necessary for the purposes of the auditor's functions under paragraph 25 or 26.
- (2) The auditor may also require any person holding or accountable for any document to provide any information or explanation that the auditor reasonably thinks necessary for those purposes.

Documentary evidence

- 28 (1) The application of NAO's seal is to be authenticated by the signature of—
- (a) a member of NAO, or
 - (b) any person authorised (whether generally or specifically) for the purpose by a member of NAO.
- (2) A document purporting to be duly executed under NAO's seal or signed on its behalf—
- (a) is to be received in evidence, and
 - (b) is to be taken to be executed or signed in that way, unless the contrary is proved.
- (3) This paragraph does not extend to Scotland.