

## SCHEDULES

### SCHEDULE 5

Section 26

#### CONSEQUENTIAL AMENDMENTS RELATING TO PART 2

##### PART 1

###### MEANING OF “OLD NAO”

- 1 In this Schedule “old NAO” means the National Audit Office established by section 3 of the National Audit Act 1983.

##### PART 2

###### AMENDMENTS

###### *Exchequer and Audit Departments Act 1866*

- 2 In the Exchequer and Audit Departments Act 1866, omit sections 3 and 6 (which relate to the tenure of, and vacancies in, the office of Comptroller and Auditor General).

###### *Exchequer and Audit Departments Act 1957*

- 3 (1) The Exchequer and Audit Departments Act 1957 is repealed.  
(2) Sub-paragraph (1) does not affect the position of any person by virtue of section 1(3A) of that Act (computation of salary of former Comptroller and Auditor General for purposes of pension).

###### *Public Records Act 1958*

- 4 In Schedule 1 to the Public Records Act 1958 (definition of public records), in Part 2 of the Table at the end of paragraph 3 the reference to old NAO is to be read as a reference to NAO.

###### *Superannuation Act 1972*

- 5 The Superannuation Act 1972 is amended as follows.  
6 (1) In section 13 (the Comptroller and Auditor General), before subsection (1) insert—  
“(A1) This section does not apply to a person appointed as Comptroller and Auditor General under Part 2 of the Budget Responsibility and National Audit Act 2011.”

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- (2) Sub-paragraph (1) does not affect the position of the person mentioned in paragraph 5(1) of Schedule 4 to this Act so far as section 13 of the 1972 Act applies in relation to that person's service as Comptroller and Auditor General before the appointed day (within the meaning of paragraph 5(4) of that Schedule).
- 7 (1) In Schedule 1 (kinds of employment to which the Act applies), in the list of "Other Bodies"—
- (a) omit "National Audit Office.", and
  - (b) insert at the appropriate place—  
"Employment by the National Audit Office."
- (2) Sub-paragraph (1) does not affect the position of any person who was a member of the staff of old NAO but who ceased to be a member before the appointed day (within the meaning of paragraph 1(11) of Schedule 4).

*House of Commons Disqualification Act 1975*

- 8 (1) Schedule 1 to the House of Commons Disqualification Act 1975 (offices disqualifying for membership) is amended as follows.
- (2) In Part 2, insert at the appropriate place—  
"The National Audit Office."
- (3) In Part 3—
- (a) omit "Comptroller and Auditor General." and "Member of the staff of the National Audit Office.", and
  - (b) insert at the appropriate place—  
"Employee of the National Audit Office."

*Northern Ireland Assembly Disqualification Act 1975*

- 9 (1) Schedule 1 to the Northern Ireland Assembly Disqualification Act 1975 (offices disqualifying for membership) is amended as follows.
- (2) In Part 2, insert at the appropriate place—  
"The National Audit Office."
- (3) In Part 3—
- (a) omit "Comptroller and Auditor General." and "Member of the staff of the National Audit Office.", and
  - (b) insert at the appropriate place—  
"Employee of the National Audit Office."

*Parliamentary and other Pensions and Salaries Act 1976*

- 10 (1) In section 6 of the Parliamentary and other Pensions and Salaries Act 1976, omit subsection (3).
- (2) Sub-paragraph (1) does not affect the position of any person by virtue of section 1(3A) of the Exchequer and Audit Departments Act 1957.

### *Race Relations Act 1976*

- 11 (1) In Part 2 of Schedule 1A to the Race Relations Act 1976 (bodies and persons subject to general statutory duty), under the heading “*Regulatory, audit and inspection*”—
- (a) insert at the appropriate place—  
“The Comptroller and Auditor General.”, and
  - (b) the reference to old NAO is to be read as a reference to NAO.
- (2) Sub-paragraphs (3) and (4) apply in relation to any function that was a function of old NAO by virtue of Part 2 of that Schedule.
- (3) Anything done by, on behalf of or in relation to old NAO has effect as if done by, on behalf of or in relation to the relevant person, so far as necessary or appropriate for continuing its effect after the coming into force of sub-paragraph (1).
- (4) Anything (including legal proceedings) which, immediately before the coming into force of sub-paragraph (1), is in the process of being done by, on behalf of or in relation to old NAO may be continued by, on behalf of or in relation to the relevant person.
- (5) “The relevant person” means—
- (a) in relation to matters within NAO’s functions, NAO;
  - (b) in relation to matters within the Comptroller and Auditor General’s functions, the Comptroller and Auditor General.
- (6) The amendments made by sub-paragraph (1) cease to have effect when the repeal of the Race Relations Act 1976 by Schedule 27 to the Equality Act 2010 has effect for all purposes.

### *Interpretation Act 1978*

- 12 In Schedule 1 to the Interpretation Act 1978, in the definition of “Comptroller and Auditor General”, omit “appointed in pursuance of the Exchequer and Audit Departments Act 1866”.

### *National Audit Act 1983*

- 13 (1) In the National Audit Act 1983, omit the following provisions—
- (a) sections 1, 3(1) to (6), 4 and 5;
  - (b) paragraphs 1 to 3 of Schedule 2;
  - (c) Schedule 3.
- (2) Sub-paragraph (1) does not affect the position of any person by virtue of paragraph 2(3) or (4) of Schedule 2 to that Act (transfers of staff).
- (3) The repeal of section 3(4) of that Act does not affect the position under the Superannuation Act 1972 of any person who was a member of the staff of old NAO but who ceased to be a member before the appointed day (within the meaning of paragraph 1(11) of Schedule 4).

### *Finance Act 1989*

- 14 (1) Section 182 of the Finance Act 1989 (disclosure of information) is amended as follows.

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- (2) In subsection (4)(a)—
- (a) in sub-paragraph (i), for “and any member of the staff of the National Audit Office” substitute “, of the National Audit Office and any member or employee of that Office or of any member of the staff of the National Audit Office that was established by section 3 of the National Audit Act 1983”, and
  - (b) after that sub-paragraph insert—
    - “(ia) of the Comptroller and Auditor General for Northern Ireland and any member of the staff of the Northern Ireland Audit Office.”.
- (3) In subsection (6), after “Comptroller” insert “and Auditor General, the Comptroller and Auditor General for Northern Ireland”.
- (4) In subsection (11), omit paragraphs (a) and (b).

*Social Security Administration Act 1992*

- 15 (1) In section 123 of the Social Security Administration Act 1992 (unauthorised disclosure of information relating to particular persons), subsection (8) is amended as follows.
- (2) After paragraph (a) insert—
- “(aa) any member or employee of the National Audit Office;
  - (ab) any other person who carries out the administrative work of the National Audit Office, or who provides, or is employed in the provision of, services to that Office;”.
- (3) In paragraph (i), omit “the National Audit Office or”.
- (4) In paragraph (j)—
- (a) for “either of those Offices” substitute “the Northern Ireland Audit Office”, and
  - (b) for “either of them” substitute “that Office”.
- (5) After paragraph (j) insert—
- “(jza) the following persons—
    - (i) any member of the staff of the National Audit Office that was established by section 3 of the National Audit Act 1983, or
    - (ii) any other person who carried out the administrative work of that Office, or who provided, or who was employed in the provision of, services to that Office;”.

*Taxation of Chargeable Gains Act 1992*

- 16 In section 288 of the Taxation of Chargeable Gains Act 1992 (interpretation), in subsection (3A), at the end insert—
- “(k) paragraph 4 of Schedule 4 to the Budget Responsibility and National Audit Act 2011.”

*National Lottery etc. Act 1993*

- 17 In section 4B of the National Lottery etc. Act 1993 (disclosure of information), in subsection (4)(f), for “the National Audit Office” substitute “the Comptroller and Auditor General”.

*Employment Rights Act 1996*

- 18 In Schedule 1 to the Employment Rights Act 1996, omit paragraph 22.

*Government of Wales Act 1998*

- 19 In Schedule 12 to the Government of Wales Act 1998, omit paragraph 1.

*Government Resources and Accounts Act 2000*

- 20 In Schedule 1 to the Government Resources and Accounts Act 2000, omit paragraph 18(2), (4) and (5).

*Freedom of Information Act 2000*

- 21 The Freedom of Information Act 2000 is amended as follows.
- 22 (1) In section 36 (exempt information: prejudice to effective conduct of public affairs), in paragraph (i) of subsection (5), after “the National Audit Office” insert “or the Comptroller and Auditor General”.
- (2) The reference in that paragraph to old NAO is to be read as a reference to NAO.
- 23 (1) In Part 6 of Schedule 1 (public authorities to which Act applies)—
- (a) insert at the appropriate place—  
“The Comptroller and Auditor General.”, and
- (b) the reference to old NAO is to be read as a reference to NAO.
- (2) Sub-paragraphs (3) and (4) apply in relation to any function that was a function of old NAO by virtue of Part 6 of that Schedule.
- (3) Anything done by, on behalf of or in relation to old NAO has effect as if done by, on behalf of or in relation to the relevant person, so far as necessary or appropriate for continuing its effect after the coming into force of sub-paragraph (1).
- (4) Anything (including legal proceedings) which, immediately before the coming into force of sub-paragraph (1), is in the process of being done by, on behalf of or in relation to old NAO may be continued by, on behalf of or in relation to the relevant person.
- (5) “The relevant person” means—
- (a) in relation to matters within NAO’s functions, NAO;
- (b) in relation to matters within the Comptroller and Auditor General’s functions, the Comptroller and Auditor General.

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*Public Finance and Accountability (Scotland) Act 2000*

- 24 In section 26D of the Public Finance and Accountability (Scotland) Act 2000 ([asp 1](#)) (disclosure of results of data matching), in subsection (4), for paragraph (a) substitute—
- “(a) the Comptroller and Auditor General.”.

*Constitutional Reform Act 2005*

- 25 In Schedule 6 to the Constitutional Reform Act 2005, omit paragraph 7.

*Government of Wales Act 2006*

- 26 The Government of Wales Act 2006 is amended as follows.
- 27 (1) In Schedule 5 (provision which may, or may not, be made by Assembly Measures), in paragraphs 5 and 8, after “Comptroller and Auditor General” insert “or the National Audit Office”.
- (2) Accordingly, the heading of paragraph 8 of that Schedule becomes “*Comptroller and Auditor General and National Audit Office*”.
- 28 (1) In Schedule 7 (provision which may, or may not, be made by Acts of the Assembly), in paragraphs 4 and 7, after “Comptroller and Auditor General” insert “or the National Audit Office”.
- (2) Accordingly, the heading of paragraph 7 of that Schedule becomes “*Comptroller and Auditor General and National Audit Office*”.

*Companies Act 2006*

- 29 The Companies Act 2006 is amended as follows.
- 30 In section 1230, omit subsection (3)(a).
- 31 In paragraph A32 of Part 2 of Schedule 2 and paragraph 47 of Schedule 11A (which provide exceptions to certain restrictions on disclosure of information), for “the National Audit Office” substitute “the Comptroller and Auditor General”.

*Corporate Manslaughter and Corporate Homicide Act 2007*

- 32 (1) In Schedule 1 to the Corporate Manslaughter and Corporate Homicide Act 2007 (list of government departments etc to which Act applies), omit the reference to old NAO.
- (2) In relation to any offence alleged to have been committed by old NAO before the coming into force of sub-paragraph (1), proceedings may be brought or continued against NAO as if anything done by, on behalf of or in relation to old NAO had been done by, on behalf of or in relation to NAO.

*Parliamentary Standards Act 2009*

- 33 In paragraph 1 of Schedule 1 to the Parliamentary Standards Act 2009 (membership of Independent Parliamentary Standards Authority), for sub-paragraph (3) substitute—

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“(3) At least one of the members of the IPSA must be a person who is eligible for appointment as a statutory auditor by virtue of Chapter 2 of Part 42 of the Companies Act 2006.”

*Equality Act 2010*

34 In Part 1 of Schedule 19 to the Equality Act 2010 (public authorities: general), under the heading “*Industry, business, finance etc.*” insert at the appropriate place—  
“The Comptroller and Auditor General.”