

SCHEDULES

SCHEDULE 13

THE BROADCASTING COMPLAINTS COMMISSION: SUPPLEMENTARY PROVISIONS

Accounts and audit

- 12 (1) The BCC shall keep proper accounts and proper records in relation to the accounts, and shall prepare in respect of each financial year a statement of accounts in such form as the Secretary of State may direct with the approval of the Treasury.
- (2) The accounts of the BCC shall be audited by auditors to be appointed by the BCC with the approval of the Secretary of State.
- (3) A person shall not be qualified to be appointed as an auditor in pursuance of subparagraph (2) 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 Chartered 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 389(1)(a) of the Companies Act 1985 by the Secretary of State,
but a Scottish firm may be so appointed if each of the partners in the firm is qualified to be so appointed.
- (4) The BCC shall at all reasonable times upon demand made by the Secretary of State or by any persons authorised by him in that behalf—
(a) afford to him or them full liberty to examine the accounts of the BCC; and
(b) furnish him or them with all forecasts, estimates, information and documents which he or they may require with respect to the financial transactions and commitments of the BCC.