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**Changes to legislation:** There are currently no known outstanding effects for the Budget Responsibility and National Audit Act 2011, Cross Heading: Audit of NAO. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### NATIONAL AUDIT OFFICE

#### PART 7

#### OTHER MATTERS

##### *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.

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#### **Commencement Information**

**II** Sch. 2 para. 25 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

- 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.

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**Commencement Information**

**I2** Sch. 2 para. 26 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

- 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.

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**Commencement Information**

**I3** Sch. 2 para. 27 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

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