

# **BUDGET RESPONSIBILITY AND NATIONAL AUDIT ACT 2011**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS AND SCHEDULES**

#### **Part 2: National Audit**

#### **Comptroller and Auditor General**

#### ***Section 15: Employment etc of a former Comptroller and Auditor General***

66. This section creates restrictions on the public sector employment of former C&AGs. These restrictions apply to former C&AGs who have been appointed under the provisions of this Act.
67. Under *subsection (2)*, a former C&AG will have to consult a person specified for that purpose by the Public Accounts Commission before taking up any other office or position, or entering into an agreement or other arrangement, of a type specified by the Commission. This arrangement would allow the Commission an opportunity to make its views clear in public if a former C&AG should ever contemplate employment it considers inappropriate after leaving office.
68. *Subsections (3) to (5)* provide a stricter regime to prevent conflicts of interest during the two years immediately after a C&AG's term of office ends. A former C&AG must not within two years of leaving office hold any Crown office or position, or be a member, director, officer or employee of a person or body whose accounts are required to be audited by, or are open to examination and inspection by, the C&AG, or provide services to the Crown, any person or body acting on behalf of the Crown, or any person or body whose accounts are required to be audited by, or are open to examination and inspection by, the C&AG.
69. There is an exception in *subsection (6)* which allows former C&AGs to hold office as Auditor General for Wales, Auditor General for Scotland or Comptroller and Auditor General for Northern Ireland during the two years after they leave office.