



# Budget Responsibility and National Audit Act 2011

## 2011 CHAPTER 4

### PART 2

#### NATIONAL AUDIT

##### *Comptroller and Auditor General*

#### 17 How functions are to be exercised

- (1) The Comptroller and Auditor General has complete discretion in the carrying out of the functions of that office, including in determining whether to carry out an examination under Part 2 of the National Audit Act 1983 and as to the manner in which any such examination is carried out.
- (2) Subsection (1) is subject to—
  - (a) subsections (3) and (4), and
  - (b) any other statutory provision.
- (3) The Comptroller and Auditor General must aim to carry out functions efficiently and cost-effectively.
- (4) The Comptroller and Auditor General must, as the Comptroller and Auditor General considers appropriate, have regard to the standards and principles that an expert professional provider of accounting or auditing services would be expected to follow.
- (5) For further provision that affects the carrying out of the Comptroller and Auditor General's functions, see (in particular)—
  - (a) section 7A of the National Audit Act 1983 (inserted by section 18 of this Act), which requires the Comptroller and Auditor General to have regard to certain proposals made by the Committee of Public Accounts;

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*Status: This is the original version (as it was originally enacted).*

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- (b) section 20 and Schedule 2, which provide for the establishment of a body corporate called the National Audit Office and for the Comptroller and Auditor General to be one of the body's nine members and its chief executive;
- (c) Schedule 3, which makes provision about the relationship between the National Audit Office and the Comptroller and Auditor General.