

SCHEDULES

SCHEDULE 8

DISCLOSURE AND BARRING SERVICE

Accounts

- 12 (1) DBS must keep its accounts in such form as the Secretary of State decides.
- (2) DBS must prepare annual accounts in respect of each financial year in such form as the Secretary of State decides.
- (3) Before the end of the specified period following the end of each financial year to which the annual accounts relate DBS must send a copy of the accounts to the Secretary of State and the Comptroller and Auditor General.
- (4) The Comptroller and Auditor General must—
 - (a) examine, certify and report on the annual accounts, and
 - (b) send a copy of the certified accounts and of the report to the Secretary of State.
- (5) The Secretary of State must lay before Parliament each document received under sub-paragraph (4)(b).
- (6) The specified period is such period as the Secretary of State directs in writing.