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SCHEDULES

SCHEDULE 1

ABOLITION OF AUDIT COMMISSION: SUPPLEMENTARY PROVISION

PART 1

ARRANGEMENTS IN CONNECTION WITH ABOLITION OF AUDIT COMMISSION

Transfer of property, rights and liabilities

- 1 (1) The Secretary of State may make one or more schemes for the transfer of property, rights and liabilities of the Audit Commission to a person or persons specified in the scheme.
- (2) The things that may be transferred under a transfer scheme include—
 - (a) property, rights and liabilities that could not otherwise be transferred;
 - (b) property acquired, and rights and liabilities arising, after the making of the scheme.
- (3) A transfer scheme may make consequential, supplementary, incidental or transitional provision and may in particular—
 - (a) create rights, or impose liabilities, in relation to property or rights transferred;
 - (b) make provision about the continuing effect of things done by the transferor in respect of anything transferred;
 - (c) make provision about the continuation of things (including legal proceedings) in the process of being done by, on behalf of or in relation to the transferor, in respect of anything transferred;
 - (d) make provision for references to the transferor in an instrument or other document in respect of anything transferred to be treated as references to the transferee;
 - (e) make provision for the shared ownership or use of property;
 - (f) if the TUPE regulations do not apply in relation to the transfer, make provision which is the same or similar.
- (4) A transfer scheme may, in such cases as may be specified in the scheme, provide for a person's period of employment before the person was employed by the Audit Commission (as well as the person's period of employment by the Audit Commission) to be treated as a period of employment with the transferee for the purposes of the scheme or, if they apply in relation to the transfer, the TUPE regulations.
- (5) A transfer scheme may provide—
 - (a) for modification by agreement;

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- (b) for modifications to have effect from the date when the original scheme came into effect.
- (6) In this paragraph—
 - (a) “TUPE regulations” means the Transfer of Undertakings (Protection of Employment) Regulations 2006 (SI 2006/246), and
 - (b) references to rights and liabilities include rights and liabilities under a contract of employment.

Commencement Information

- II** Sch. 1 para. 1 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(a)** (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2; (17.12.2018) by S.I. 2018/1369, art. 2; (16.12.2020) by S.I. 2020/1565, art. 2)

Reduction in membership pending abolition

- 2 Until the coming into force of section 1, in section 1(2) of the Audit Commission Act 1998 (Audit Commission to consist of not less than 10 nor more than 15 members) there is omitted the words “less than 10 nor”.

Commencement Information

- I2** Sch. 1 para. 2 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(a)** (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2; (17.12.2018) by S.I. 2018/1369, art. 2; (16.12.2020) by S.I. 2020/1565, art. 2)

Final accounts

- 3 (1) As soon as is reasonably practicable after the abolition date, the Secretary of State must prepare—
- (a) a statement of account for the Audit Commission for the last financial year to end before the abolition date, and
 - (b) a statement of account for the Audit Commission for the period (if any) beginning immediately after the end of that financial year and ending immediately before the abolition date.
- (2) A statement of account under this paragraph must be prepared in accordance with the last direction given by the Secretary of State to the Audit Commission under paragraph 11(1) of Schedule 1 to the Audit Commission Act 1998.
- (3) The Secretary of State must, as soon as is reasonably practicable after preparing a statement of account under this paragraph, send a copy of it to the Comptroller and Auditor General.
- (4) The Comptroller and Auditor General must—
- (a) examine, certify and report on the statement of account, and
 - (b) make arrangements for a copy of the statement and the report to be laid before Parliament.
- (5) Sub-paragraph (1)(a) does not apply if the Audit Commission has already sent a copy of the statement of account for that year to the Comptroller and Auditor General.

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- (6) In that case, the repeal by this Act of paragraph 11 of Schedule 1 to the Audit Commission Act 1998 does not remove the obligation of the Comptroller and Auditor General to take the steps specified in that paragraph in relation to the statement of account if the Comptroller has not already done so.
- (7) In this paragraph “financial year” means the period of 12 months ending with 31st March in any year.

Commencement Information

- I3** Sch. 1 para. 3 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(a)** (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2; (17.12.2018) by [S.I. 2018/1369](#), art. 2; (16.12.2020) by [S.I. 2020/1565](#), art. 2)

Final annual report

- 4 (1) As soon as is reasonably practicable after the abolition date, the Secretary of State must publish a report on the discharge of the functions of the Audit Commission.
- (2) The report must relate to the period—
- (a) beginning immediately after the period covered by the last annual report published by the Audit Commission, and
 - (b) ending immediately before the abolition date.
- (3) The Secretary of State must lay an annual report published under this paragraph before Parliament.
- (4) The repeal by this Act of paragraph 14(2) of Schedule 1 to the Audit Commission Act 1998 does not remove the obligation of the Secretary of State to lay copies of an annual report received from the Audit Commission before each House of Parliament if the Secretary of State has not already done so.

Commencement Information

- I4** Sch. 1 para. 4 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(a)** (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2; (17.12.2018) by [S.I. 2018/1369](#), art. 2; (16.12.2020) by [S.I. 2020/1565](#), art. 2)

Payments in respect of pension liabilities

- 5 The Secretary of State may make payments to any person to enable that person to meet—
- (a) liabilities arising as the result of provision made under paragraph 5(2) of Schedule 1 to the Audit Commission Act 1998 for the payment of sums by way of pension, allowances or gratuities, or
 - (b) liabilities under the pension scheme established under paragraph 7(4)(c) of that Schedule.

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Commencement Information

- I5** Sch. 1 para. 5 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(a)** (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2; (17.12.2018) by S.I. 2018/1369, art. 2; (16.12.2020) by S.I. 2020/1565, art. 2)

Meaning of “the abolition date”

- 6 In this Schedule “the abolition date” means the date on which section 1(1) (abolition of Audit Commission) comes into force.

Commencement Information

- I6** Sch. 1 para. 6 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(a)** (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2; (17.12.2018) by S.I. 2018/1369, art. 2; (16.12.2020) by S.I. 2020/1565, art. 2)

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