
Changes to legislation: Defence Reform Act 2014, Cross Heading: Accounts and audit is up to date with all changes known to be in force on or before 29 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 4

SINGLE SOURCE REGULATIONS OFFICE

Accounts and audit

- 12 (1) The SSRO must—
- (a) keep proper accounts and proper records in relation to them, and
 - (b) prepare a statement of accounts in respect of each financial year.
- (2) The Secretary of State may give directions to the SSRO about—
- (a) the content and form of the statement, and
 - (b) the methods and principles to be applied in preparing it.
- (3) The SSRO must send each statement to the Comptroller and Auditor General within such period after the end of the financial year to which the accounts relate as the Secretary of State may direct.
- (4) The Comptroller and Auditor General must—
- (a) examine, certify and report on each statement, and
 - (b) send a copy of each report and certified statement to the Secretary of State.

Commencement Information

II Sch. 4 para. 12 in force at 14.7.2014 by S.I. 2014/1751, art. 3(g)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 25(8A) inserted by [2023 c. 54 Sch. 10 para. 13\(3\)](#)
- s. 35A inserted by [2023 c. 54 Sch. 10 para. 19](#)