
Changes to legislation: There are currently no known outstanding effects for the Parliamentary Buildings (Restoration and Renewal) Act 2019, Cross Heading: Accounts and audit. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 1

THE PARLIAMENTARY WORKS SPONSOR BODY

Textual Amendments

- F1** Sch. 1 ceases to have effect (1.1.2023) by virtue of [The Parliamentary Works Sponsor Body \(Abolition\) Regulations 2022 \(S.I. 2022/1360\)](#), regs. 1, **9(2)(a)** (with reg. 11)

PART 2

POWERS, PROCEDURE, REPORTING ETC

Accounts and audit

- 25 (1) The Sponsor Body must keep proper accounts and proper records in relation to them.
- (2) The Sponsor Body must prepare a statement of accounts for each financial year in accordance with directions given to it by the Treasury.
- (3) The directions that the Treasury may give under sub-paragraph (2) include, for example, directions as to—
- (a) the content and form of the statement of accounts,
 - (b) the methods and principles to be applied in preparing it, and
 - (c) the additional information (if any) that is to be provided for the information of Parliament.
- (4) The chief executive officer is to be the Sponsor Body's accounting officer (but see paragraph 26).
- (5) The accounting officer is to have, in relation to the Sponsor Body's accounts and finance, the responsibilities that are from time to time specified by the Sponsor Body.
- (6) The reference in sub-paragraph (5) to responsibilities includes—
- (a) responsibilities in relation to the signing of accounts;
 - (b) responsibilities for the propriety and regularity of the Sponsor Body's finances;
 - (c) responsibilities for the economy, efficiency and effectiveness with which the Sponsor Body's resources are used;
 - (d) responsibilities in relation to the appointment of the Delivery Authority's accounting officer.
- (7) The Sponsor Body must send a copy of the statement of accounts for a financial year to the Comptroller and Auditor General as soon as practicable after the end of that year.

Changes to legislation: There are currently no known outstanding effects for the Parliamentary Buildings (Restoration and Renewal) Act 2019, Cross Heading: Accounts and audit. (See end of Document for details)

- (8) The Comptroller and Auditor General must—
 - (a) examine, certify and report on the statement of accounts, and
 - (b) send a copy of the certified statement and of the report to the Sponsor Body as soon as practicable.
- (9) The Sponsor Body must, in respect of each financial year, lay before Parliament a copy of the certified statement and report sent under sub-paragraph (8)(b).
- 26 (1) If the chief executive officer is unable to discharge the chief executive officer's responsibilities as accounting officer, the Sponsor Body must nominate a member of its staff to be the accounting officer for as long as the chief executive officer is so unable.
- (2) If the office of chief executive officer is vacant, the Sponsor Body must nominate a member of its staff to be the accounting officer for as long as the office of chief executive officer remains vacant.]

Changes to legislation:

There are currently no known outstanding effects for the Parliamentary Buildings (Restoration and Renewal) Act 2019, Cross Heading: Accounts and audit.