
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

SCHEDULE 2

THE DELIVERY AUTHORITY

Accounts and audit

- 9 (1) The Delivery Authority must keep proper accounts and proper records in relation to them.
- (2) The Delivery Authority must prepare a statement of accounts for each financial year.
- (3) [^{F1}The Corporate Officers] must, after consulting the Delivery Authority, appoint one of the Delivery Authority's executive directors to be the Delivery Authority's accounting officer.
- (4) The Delivery Authority's accounting officer is to have, in relation to the Delivery Authority's accounts and finance, the responsibilities that are from time to time specified by [^{F2}the Corporate Officers].
- (5) The reference in sub-paragraph (4) to responsibilities includes—
- (a) responsibilities in relation to the signing of accounts;
 - (b) responsibilities for the propriety and regularity of the Delivery Authority's finances;
 - (c) responsibilities for the economy, efficiency and effectiveness with which the Delivery Authority's resources are used.
- (6) The Delivery Authority 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.
- (7) 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.
- (8) 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 (7)(b).
- (9) The Delivery Authority is exempt from the requirements of Part 16 of the Companies Act 2006 (audit) and its balance sheet must contain a statement to that effect.

Textual Amendments

- F1** Words in Sch. 2 para. 9(3) substituted (1.1.2023) by [The Parliamentary Works Sponsor Body \(Abolition\) Regulations 2022 \(S.I. 2022/1360\)](#), regs. 1, [9\(6\)\(e\)](#) (with reg. 11)
- F2** Words in Sch. 2 para. 9(4) substituted (1.1.2023) by [The Parliamentary Works Sponsor Body \(Abolition\) Regulations 2022 \(S.I. 2022/1360\)](#), regs. 1, [9\(6\)\(f\)](#) (with reg. 11)

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- 10 (1) If the executive director who is the Delivery Authority's accounting officer is unable to discharge the responsibilities of accounting officer, the Delivery Authority must nominate a member of its staff to be the accounting officer for as long as the executive director is unable to discharge those responsibilities.
- (2) If there is no accounting officer, the Delivery Authority must nominate one of its executive directors to be the accounting officer until an accounting officer is appointed.
- (3) A nomination under this paragraph requires the consent of [^{F3}the Corporate Officers].

Textual Amendments

- F3** Words in Sch. 2 para. 10(3) substituted (1.1.2023) by [The Parliamentary Works Sponsor Body \(Abolition\) Regulations 2022 \(S.I. 2022/1360\)](#), regs. 1, **9(6)(g)** (with reg. 11)

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