
STATUTORY INSTRUMENTS

2003 No. 1250

**The General and Specialist Medical Practice
(Education, Training and Qualifications) Order 2003**

PART 7

MISCELLANEOUS

Accounts of the Board

29.—(1) The Board shall—

- (a) keep accounts in such form as the Secretary of State may determine; and
- (b) prepare annual accounts in respect of each financial year, in such form as the Secretary of State may determine.

(2) The annual accounts shall be audited by persons whom the Board appoints.

(3) No person may be appointed as an auditor under paragraph (2) unless he is eligible for appointment as a company auditor under section 25 of the Companies Act 1989⁽¹⁾ (eligibility for appointment) or Article 28 of the Companies (Northern Ireland) Order 1990⁽²⁾ (eligibility for appointment).

(4) As soon as is reasonably practicable after the end of the financial year to which the annual accounts relate, the Board shall—

- (a) cause them to be published together with any report on them made by the auditors; and
- (b) send a copy of the annual accounts and of any such report to—
 - (i) the Secretary of State,
 - (ii) the Comptroller and Auditor General,
 - (iii) the Scottish Ministers,
 - (iv) the Department for Health, Social Services and Public Safety in Northern Ireland, and
 - (v) the National Assembly for Wales.

(5) The Comptroller and Auditor General shall examine, certify and report on the annual accounts.

(6) For the purposes of his examination, the Comptroller and Auditor General may inspect the accounts of the Board and any records relating to them.

(7) The Secretary of State shall lay before each House of Parliament a copy of the annual accounts certified by the Comptroller and Auditor General, any report of the auditors and the report of the Comptroller and Auditor General prepared under paragraph (5).

(8) A copy of the annual accounts (and the reports mentioned in paragraph (7)) shall be laid before—

(1) 1989 c. 40.

(2) S.I. 1990/593 (N.I. 5).

- (a) the Scottish Parliament by the Scottish Ministers;
- (b) the Northern Ireland Assembly by the Department of Health, Social Services and Public Safety in Northern Ireland,

and the National Assembly for Wales shall publish the accounts (and the aforementioned reports).

(9) In this article, “financial year” means—

- (a) the period beginning with the date on which the Board is established and ending with the next 31st March following that date; and
- (b) each successive period of 12 months ending with 31st March.