
STATUTORY INSTRUMENTS

2012 No. 854

**The Government Resources and Accounts Act
2000 (Audit of Public Bodies) Order 2012**

Probation trusts

- 4.**—(1) In the Audit Commission Act 1998⁽¹⁾ omit—
- (a) paragraph (fa) of section 11(2)⁽²⁾; and
 - (b) paragraph (q) of paragraph 1 of Schedule 2⁽³⁾.
- (2) For sub-paragraph (2) of paragraph 13 of Schedule 1 to the Offender Management Act 2007⁽⁴⁾ substitute—
- “(2) A probation trust (other than a Welsh probation trust) must send a copy of each statement of accounts to the Comptroller and Auditor General as soon as reasonably practicable after the end of the financial year to which the accounts relate.
- (2A) The Comptroller and Auditor General must—
- (a) examine, certify and report on each statement received under sub-paragraph (2); and
 - (b) send a copy of each report and certified statement to the Secretary of State.
- (2B) The Secretary of State must lay before Parliament a copy of each report and certified statement sent under sub-paragraph (2A)(b).”.
- (3) Omit paragraph 13(4) of Schedule 1 to the Offender Management Act 2007.
- (4) In regulation 2(1) of the Accounts and Audit (England) Regulations 2011⁽⁵⁾, in the definition of “relevant body” for the words “, a local probation board or a probation trust” substitute the words “or a local probation board”.
- (5) The amendments and repeals made by this article have effect only in relation to statements of accounts for financial years ending on or after 31st March 2013.

⁽¹⁾ [1998 c.18](#).

⁽²⁾ Paragraph (fa) was inserted by paragraph 13(4)(a) of Schedule 1 to the Offender Management Act 2007.

⁽³⁾ Paragraph (q) was inserted by paragraph 13(4)(b) of Schedule 1 to the Offender Management Act 2007.

⁽⁴⁾ [2007 c.21](#).

⁽⁵⁾ [S.I. 2011/817](#).