

## SCHEDULES

### SCHEDULE 2

#### INDEPENDENT MONITORING AUTHORITY FOR THE CITIZENS’ RIGHTS AGREEMENTS

##### PART 1

###### CONSTITUTION, PROCEEDINGS ETC.

###### *Accounts and audit*

- 14 (1) The IMA 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) Each statement of accounts must comply with any directions given by the Secretary of State as to—
- (a) its content and form;
  - (b) the methods and principles to be applied in preparing it;
  - (c) the additional information (if any) which is to be provided for the information of Parliament.
- (3) The IMA must send a copy of each statement of accounts to the Secretary of State and the Comptroller and Auditor General before the end of August next following the financial year to which the statement relates.
- (4) The Comptroller and Auditor General must—
- (a) examine, certify and report on each statement of accounts, and
  - (b) lay a copy of each statement and the report on the statement before Parliament within the period of 4 months beginning with the day on which the Comptroller and Auditor General receives the statement.
- (5) In this Schedule, “financial year” means—
- (a) the period beginning with the day on which the membership of the IMA is first constituted in accordance with paragraph 2(1) and ending with—
    - (i) the first 31 March after that day, if that results in the first financial year being a period of 6 months or more, or
    - (ii) otherwise, the second 31 March after that day, and
  - (b) each successive period of 12 months.