STATUTORY INSTRUMENTS

2017 No. 1313

GOVERNMENT RESOURCES AND ACCOUNTS

The Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2017

Made - - - - 20th December 2017

Coming into force in accordance with article 1

The Treasury make the following Order in exercise of the powers conferred by section 25(6) and (7) of the Government Resources and Accounts Act 2000(**1**).

In accordance with section 25(7)(a) of that Act it appears to the Treasury that each body in relation to which provision is made in articles 2 to 4 of this Order exercises functions of a public nature or is entirely or substantially funded from public money.

In accordance with section 25(10)(b) of that Act the Treasury have consulted the Comptroller and Auditor General.

A draft of this Order has been laid before and approved by a resolution of each House of Parliament in accordance with section 25(10)(c) of that Act.

Citation and commencement

1. This Order may be cited as the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2017 and comes into force on the day after the day on which it is made.

Ebbsfleet development corporation

2. The accounts of the Ebbsfleet Development Corporation(**2**) shall be audited by the Comptroller and Auditor General in relation to the financial years ending on and after 31st March 2018.

The Housing Ombudsman

3.—(1) The accounts of the Housing Ombudsman(**3**) shall be audited by the Comptroller and Auditor General in relation to the financial years ending on and after 31st March 2018.

(**1**) 2000 c.20. Section 25 was amended by section 19 of the Budget Responsibility and National Audit Act 2011 (c.4).
(**2**) The Ebbsfleet Development Corporation was established by article 3(1) of the Ebbsfleet Development Corporation (Area and Constitution) Order 2015 (S.I. 2015/747).
(**3**) The Housing Ombudsman was incorporated by the Housing Ombudsman (Sole Corporation) Order 2013 made pursuant to paragraph 10(2)(b) of Schedule 2 to the Housing Act 1996 (c.52).

(2) As soon as reasonably practicable after the end of a financial year to which paragraph (1) applies, the Housing Ombudsman must send the accounts for that year to the Comptroller and Auditor General.

(3) The Comptroller and Auditor General must—

(a) examine, certify and report on any accounts sent by the Housing Ombudsman under paragraph (2), and

(b) send the certified accounts and the report to the Ombudsman and the Secretary of State.

(4) The Secretary of State must lay any accounts received under paragraph (3)(b), together with the Comptroller and Auditor General's report on those accounts, before each House of Parliament.

(5) The Housing Ombudsman scheme is amended as follows—

(a) in paragraph 51—

(i) omit "and the annually audited accounts", and

(ii) for "them" substitute "the report";

(b) in paragraph 69, omit the words from "which will be audited" to the end; and

(c) omit paragraph 70.

(6) In paragraph (5), "the Housing Ombudsman scheme" means the Housing Ombudsman Service Scheme which originally came into effect on 1st April 2013 after having been approved by the Secretary of State under paragraph 3 of Schedule 2 to the Housing Act 1996, a copy of which has been deposited at the principal office of the Housing Ombudsman(**4**) and published on the Housing Ombudsman's website(**5**).

Audit of non-profit-making companies

4. In the Schedule to the Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2009(**6**), insert the following entries at the appropriate places—

Company name	*Date*	*Company number*
BPDTS Limited	1 April 2017	10344843
College of Policing	1 April 2017	08235199
English Sports Development Trust Limited	1 April 2017	04290188
Oil and Gas Authority	1 April 2017	09666504
Phone Paid Services Authority Limited	1 April 2017	02398515
Revenue and Customs Digital Technology Services Limited	1 April 2017	09679225

Amendments to legislation

5. Schedule 1 (amendments to legislation) amends primary and secondary legislation for the following purposes—

(a) to give full effect to articles 2 and 3 of this Order, and

(**4**) The document is available for inspection at the following address; The Housing Ombudsman Service, Exchange Tower, Harbour Exchange Square, London E14 9GE.

(**5**) The document can be found on the Housing Ombudsman website at the following address; http://www.housing-ombudsman.org.uk/media/13142/hos-scheme-final.pdf.

(**6**) S.I. 2009/476; relevant amending instruments are S.I. 2010/976 and 2012/854.

(b) to repeal and revoke all legislation which requires the accounts of the bodies listed in Schedule 2 to this Order to be audited by the Comptroller and Auditor General.

Mark Rutley
Heather Wheeler
Two of the Lords Commissioners of Her Majesty's Treasury

20th December 2017

SCHEDULE 1 Article 5

Amendments to legislation

PART 1

Amendments to primary legislation

Industrial Organisation and Development Act 1947

1. In section 7 of the Industrial Organisation and Development Act 1947 (reports and accounts of development councils)(**7**)—

(a) in subsection (2), omit "or, as the case may be, the Comptroller and Auditor General",

(b) omit subsections (2B) and (3A) to (3C), and

(c) in subsection (4), for "any report under this section prepared by a council, or made by the auditors on their accounts or by the Comptroller and Auditor General on their statement of" substitute "each such report of a council, or made by the auditors on their".

Local Government, Planning and Land Act 1980

2. In Schedule 31 to the Local Government, Planning and Land Act 1980 (urban development corporations: finance etc.)(**8**)—

(a) omit paragraph 10A,

(b) before paragraph 11 insert—

"**10B.**—(1) The Ebbsfleet Development Corporation shall send a copy of its accounts and statement of accounts for each financial year ending on or after 31st March 2018 to the Comptroller and Auditor General as soon as reasonably practicable after the end of that year.

(2) The Comptroller and Auditor General shall examine, certify and report on the accounts and statement received under sub-paragraph (1).",

(c) in paragraph 11(1), for "10A" substitute "10B",

(d) in paragraph 12, for "10A(3)" (in both places it occurs) substitute "10B(2)", and

(e) in paragraph 13(3)(b), for "10A(3)" substitute "10B(2)".

Housing Act 1996

3. In paragraph 2(1) of Schedule 2 to the Housing Act 1996 (matters for which housing ombudsman scheme must provide)(**9**)—

(a) in paragraph 16, for "The" (in the first place it occurs) substitute "In the case of a scheme relating to Wales, the", and

(b) after paragraph 16, insert—

"16A. In the case of a scheme relating to England, the keeping of accounts.".

(**7**) 1947 c.40; subsections (2) and (4) of section 7 were amended, and subsections (2B) and (3A) to (3C) of that section were inserted, by S.I. 2003/1326.
(**8**) 1980 c.65; paragraph 11(1) of Schedule 31 was amended, and paragraphs 10A, 12 and 13(3) of that Schedule were inserted, by S.I. 2005/913.
(**9**) 1996 c.52.