Draft Order laid before Parliament under section 25(10) of the Government Resources and Accounts Act 2000, for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2012 No.000

GOVERNMENT RESOURCES AND ACCOUNTS

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

Made - - - - 2012

Coming into force in accordance with article 1.

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

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 and 5 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 2012 and comes into force on the day after the day on which it is made.

Audit of bodies by the Comptroller and Auditor General

2. The accounts of the following bodies shall be audited by the Comptroller and Auditor General —

(a) the Horserace Betting Levy Board(**2**), in relation to levy periods ending on or after 31st March 2013;

(**1**) 2000 c.20. Section 25 was amended by the Budget Responsibility and National Audit Act 2011 (c.4).

(**2**) The Horserace Betting Levy Board was established by section 24 of the Betting, Gaming and Lotteries Act 1963 (c.2). That Act was repealed by the Gambling Act 2005 (c.19), section 356(3)(f) and Schedule 17. Article 2(1) of S.I. 2007/2159 provides for section 24 to continue to have effect until immediately before the dissolution date specified in an order under section 15(1) of the Horserace Betting and Olympic Lottery Act 2004 (c.25). No such order has been made to date.

(b) the probation trusts specified in the Schedule to this Order(**3**), in relation to financial years ending on or after 31st March 2013.

Horserace Betting Levy Board

3.—(1) In respect of the Horserace Betting Levy Board, the reference in section 31(1) of the Betting, Gaming and Lotteries Act 1963(**4**) to audit of the accounts of the Levy Board by qualified accountants appointed for that purpose by the Board shall be read as a reference to audit of those accounts by the Comptroller and Auditor General.

(2) Accordingly, the Comptroller and Auditor General shall—

(a) examine, certify and report on the Levy Board's statements of account in respect of each levy period; and

(b) send a copy of the statements with the report to the Levy Board.

(3) In this article, "levy period" is to be construed in accordance with section 27(1) of the Betting, Gaming and Lotteries Act 1963.

(4) This article has effect only in relation to statements of accounts for levy periods ending on or after 31st March 2013.

Probation trusts

4.—(1) In the Audit Commission Act 1998(**5**) omit—

(a) paragraph (fa) of section 11(2)(**6**); and

(b) paragraph (q) of paragraph 1 of Schedule 2(**7**).

(2) For sub-paragraph (2) of paragraph 13 of Schedule 1 to the Offender Management Act 2007(**8**) 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(**9**), 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.

(**3**) The probation trusts concerned were established by S.I. 2008/598, S.I. 2009/504 and S.I. 2010/195.
(**4**) Section 31 was repealed by the Gambling Act 2005, section 356(3)(f) and Schedule 17. Its effect was preserved by S.I. 2006/3272, article 3(2).
(**5**) 1998 c.18.
(**6**) Paragraph (fa) was inserted by paragraph 13(4)(a) of Schedule 1 to the Offender Management Act 2007.
(**7**) Paragraph (q) was inserted by paragraph 13(4)(b) of Schedule 1 to the Offender Management Act 2007.
(**8**) 2007 c.21.
(**9**) S.I. 2011/817.

Non-profit-making companies

5. In the Schedule to the Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2009(**10**), insert the following entries at the appropriate places in the table—

Company name	*Date*	*Company number*
High Speed Two (HS2) Limited	1 April 2011	06791686
The National Museum of the Royal Navy	1 April 2011	06699696
United Kingdom Anti-Doping Limited	1 April 2011	06990867

Bodies no longer subject to audit by Comptroller and Auditor General

6.—(1) In article 3 of, and the Schedule to, the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2003(**11**) omit the following entries—

Fleet Air Arm Museum

Royal Marines Museum

Royal Naval Museum

Royal Naval Submarine Museum.

(2) That Order is to have effect without the amendment made by paragraph (1) in relation to—

(a) the accounts of the Fleet Air Arm Museum for the period that starts on 1st April 2011 and ends on 31st July 2011;

(b) the accounts of the Royal Marines Museum for the period that starts on 1st April 2011 and ends on 30th June 2011; and

(c) the accounts of the Royal Naval Submarine Museum for the period that starts on 1st April 2011 and ends on 31st May 2011.

7.—(1) In the Schedule to the Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2009, omit the following entries in the table—

Company name	*Date*	*Company Number*
Firebuy Limited	1 April 2009	05568715
Phoenix Sports Limited	1 April 2008	03487652
The School Food Trust	1 April 2008	05386058

(2) That Order is to have effect without the amendment made by paragraph (1) in relation to—

(a) the accounts of Firebuy Limited for the financial years ending on 31st March 2011 and 31st March 2012; and

(b) the accounts of the School Food Trust for the period that starts on 1st April 2011 and ends on 30th September 2011.

(**10**) S.I. 2009/476.
(**11**) S.I. 2003/1326, to which there are amendments not relevant to this Order.