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. Supersedes draft published on 6th February 2003.

DRAFT STATUTORY INSTRUMENTS

2003 No.

GOVERNMENT RESOURCES AND ACCOUNTS

The Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2003

Made - - - -	*2003*
Coming into force - -	*23rd May 2003*

Whereas it appears to the Treasury that each of the bodies specified in the Schedule to this Order exercises functions of a public nature or is entirely or substantially funded from public money;

And whereas a draft of this Order has been approved by a resolution of each House of Parliament pursuant to section 25(10) of the Government Resources and Accounts Act 2000(**1**);

Now, therefore, the Treasury, having consulted the Comptroller and Auditor general, hereby make the following Order in exercise of the powers conferred on them by section 25(6) and (7) of the Government Resources and Accounts Act 2000:

Citation and commencement

1. This Order may be cited as the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2003 and comes into force on 23rd May 2003.

Audit of bodies by the Comptroller and Auditor General

2. Those accounts of each of the bodies listed in the Schedule to this Order that relate to financial or accounting years ending on or after the date shown opposite the name of the body in the Schedule shall be audited by the Comptroller and Auditor General.

Museum charities and the Community Development Foundation

3.—(1) The trustees of each body to which paragraph (2) below applies shall send a copy of the accounts of the body for each financial or accounting year ending on or after the date shown opposite

(**1**) 2000 c. 20.

the name of the body in the Schedule to this Order to the Comptroller and Auditor General as soon as reasonably practicable after the end of the year to which the accounts relate.

(2) This paragraph applies to the following bodies:

Fleet Air Arm Museum

Royal Air Force Museum

Royal Marines Museum

Royal Naval Museum

Royal Naval Submarine Museum

Community Development Foundation

Sir John Soane's Museum

(3) The Comptroller and Auditor General shall examine, certify and report on each of the accounts sent to him under paragraph (1) above and shall lay before each House of Parliament a copy of each of those accounts together with his report on them.

Development Councils

4.—(1) Section 7 of the Industrial Organisation and Development Act 1947(**2**) (reports and accounts of development councils) is amended as follows.

(2) In subsection (2), after "auditors" insert "or, as the case may be, the Comptroller and Auditor General".

(3) After subsection (2A)(**3**) insert—

"(2B) Subsection (2A) does not apply to—

(a) accounts of the British Potato Council for financial years ending on or after 30th June 2004, or

(b) accounts of the Horticultural Development Council or of the Milk Development Council for financial years ending on or after 31st March 2004.".

(4) After subsection (3) insert—

"(3A) The British Potato Council shall send a copy of their statement of accounts in respect of each financial year ending on or after 30th June 2004 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the financial year to which the statement relates.

(3B) The Horticultural Development Council and the Milk Development Council shall send a copy of their statement of accounts in respect of each financial year ending on or after 31st March 2004 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the financial year to which the statement relates.

(3C) The Comptroller and Auditor General shall examine, certify and report on each statement received under subsection (3A) or (3B).".

(5) In subsection (4) for "each such report of a council, or made by the auditors on their" substitute "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".

(**2**) 1947 c. 40.
(**3**) Subsection (2A) was inserted by S.I. 1991/1997, reg. 2, Schedule, paragraph 3.

Home-Grown Cereals Authority

5.—(1) Section 21 of the Cereals Marketing Act 1965(**4**) (report and accounts of the Home-Grown Cereals Authority) is amended as follows.

(2) In subsection (2) after "each accounting period" insert "ending on or before 30th June 2003".

(3) In subsection (3) after "the Authority" insert "in respect of the accounting periods ending on or before 30th June 2003".

(4) After subsection (3) insert—

"(3A) The Authority shall send a copy of the statements of account prepared under subsection (2) in respect of each accounting period ending on or after 30th June 2004 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the accounting period to which the statements of account relate.

(3B) The Comptroller and Auditor General shall examine, certify and report on any statements of account sent to him by the Authority under subsection (3A) and shall lay a copy of those statements and his report on them before each House of Parliament."

Meat and Livestock Commission

6.—(1) Section 19 of the Agriculture Act 1967(**5**) (annual report and accounts of the Meat and Livestock Commission) is amended as follows.

(2) In subsection (2) after the second occurrence of "financial year" insert "ending on or before 31st March 2003".

(3) In subsection (4) after "the Commission" insert "for each financial year ending on or before 31st March 2003".

(4) After subsection (4) insert—

"(5) The Commission shall send to the Comptroller and Auditor General a copy of the statements of account prepared under subsection (2) in respect of each financial year ending on or after 31st March 2004 as soon as reasonably practicable after the end of the financial year to which the statements relate.

(6) The Comptroller and Auditor General shall examine, certify and report on any statements of account sent to him by the Commission under subsection (5) and shall lay a copy of those statements and his report on them before each House of Parliament.".

Sir John Soane's Museum

7.—(1) The Appendix to the Charities (Sir John Soane's Museum) Order 1969(**6**) is amended as follows.

(2) In clause 26 (accounts and audit of the Museum), after "Foundation" insert "in respect of accounting years ending on or before 25th March 2003".

(3) After clause 26 insert—

"26A. The accounts of the Foundation in respect of each accounting year ending on or after 25th March 2004 and all books and other documents relating thereto shall be submitted as soon as reasonably practicable after the end of the accounting year to which they relate to the Comptroller and Auditor General for audit.".

(**4**) 1965 c. 14.
(**5**) 1967 c. 22.
(**6**) S.I. 1969/468.

British Hallmarking Council

8.—(1) Paragraph 19 of Schedule 4 to the Hallmarking Act 1973(**7**) (accounts of the British Hallmarking Council) is amended as follows.

(2) In sub-paragraph (1) omit the words from "and" to the end.

(3) After that sub-paragraph insert—

"(1A) Their accounts for each year ending on or before 31st December 2002 shall be audited by the auditors appointed by the Council.

(1B) The Council shall send their accounts for each subsequent year to the Comptroller and Auditor General as soon as reasonably practicable after the end of the year to which the accounts relate.

(1C) The Comptroller and Auditor General shall examine, certify and report on any accounts sent to him under sub-paragraph (1B).

(1D) The Comptroller and Auditor General shall lay before each House of Parliament a copy of any accounts sent to him under sub-paragraph (1B), together with his report on them.".

Alcohol Education and Research Council

9.—(1) Section 10 of the Licensing (Alcohol Education and Research) Act 1981(**8**) (accounts and audit of the Alcohol Education and Research Council, etc.) is amended as follows.

(2) After subsection (1) insert—

"(1A) A duty imposed on the Council by subsection (1)(c) or (d) does not apply in respect of—

(a) a financial year ending on or after 31st March 2005, or

(b) accounts, or a statement of accounts, relating to such a financial year.".

(3) After subsection (2)(**9**) insert—

"(3) The Council shall send a copy of the statement of accounts prepared by them under subsection (1)(b) in respect of each financial year ending on or after 31st March 2005 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the financial year to which the statement relates.

(4) The Comptroller and Auditor General shall examine, certify and report on each statement of accounts sent to him by the Council under subsection (3) and shall lay a copy of the statement and his report on it before each House of Parliament.".

Sea Fish Industry Authority

10.—(1) The Sea Fisheries Act 1981(**10**) is amended as follows.

(2) In section 11 (accounts and reports of the Sea Fish Industry Authority)—

(a) in subsection (4), after the first "accounts", insert "in respect of a financial year ending on or before 31st March 2005",

(b) in subsection (5), after "auditors" insert "appointed under subsection (4)",

(c) after subsection (6)(**11**) insert—

(**7**) 1973 c. 43.
(**8**) 1981 c. 28.
(**9**) Subsection (2) was substituted by S.I. 1991/1997, reg. 2, Schedule, paragraph 39.
(**10**) 1981 c. 29.
(**11**) Subsection (6) was substituted by S.I. 1991/1997, reg.2, Schedule, paragraph 40.

"(6A) The Authority shall send a copy of the statement of accounts prepared under subsection (1) in respect of each financial year ending on or after 31st March 2006 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the financial year to which the statement relates.

(6B) The Comptroller and Auditor General shall examine, certify and report on each statement of accounts sent to him by the Authority under subsection (6A) and shall lay before Parliament a copy of the statement and his report on it", and

(d) in subsection (8)(**12**) for "auditors' report" substitute "report of the auditors or, as the case may be, the Comptroller and Auditor General".

(3) In section 16 (administration of schemes by the Sea Fish Industry Authority)—

(a) in subsection (4) after "financial year" insert "ending on or before 31st March 2005",

(b) in subsection (5) after "of the accounts" insert "under subsection (4)", and

(c) after subsection (5) insert—

"(5A) The Sea Fish Industry Authority shall send a copy of the statement of accounts prepared under subsection (3) in respect of each financial year ending on or after 31st March 2006 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the financial year to which the statement of accounts relates.

(5B) The Comptroller and Auditor General shall examine, certify and report on each statement of accounts sent to him by the Authority under subsection (5A) and shall lay before Parliament a copy of the statement and his report on it.".

English Partnerships (Commission for the New Towns)

11.—(1) The New Towns Act 1981(**13**) is amended as follows.

(2) After section 67(1) (accounts of the Commission for the New Towns, etc)(**14**) insert—

"(1A) The Commission shall send a copy of its accounts prepared under subsection (1) in respect of each financial year ending on or after 31st March 2005 to the Comptroller and Auditor General as soon as reasonably practicable after the end of the financial year to which the accounts relate.".

(3) In section 68 (audit of accounts of the Commission for the New Towns, etc)—

(a) in subsection (1) for "and" substitute "in respect of each financial year ending on or before 31st March 2004 and the accounts", and

(b) after subsection (2)(**15**) insert—

"(2A) The Comptroller and Auditor General shall examine, certify and report on the accounts of the Commission in respect of financial years ending on or after 31st March 2005.".

(4) In section 70 (annual reports of the Commission for the New Towns, etc)—

(a) in paragraph (a), after "for that year" insert "(including, for each year in respect of which the Comptroller and Auditor General is the auditor, his report on the accounts)", and

(b) after "every such report" insert "of the Commission or of a development corporation".

(**12**) Subsection (8) was amended by S.I. 1999/1747, article 3, Schedule 23, Part II, paragraph 3(1), (2).
(**13**) 1981 c. 64.
(**14**) Section 67(1) was amended by the New Towns and Urban Development Corporations Act 1985 (c. 5), section 9(a).
(**15**) Subsection (2) was substituted by S.I. 1991/1997, reg. 2, Schedule, paragraph 41.