



Budget Responsibility and National Audit Act 2011

CHAPTER 4

BUDGET RESPONSIBILITY AND NATIONAL AUDIT ACT 2011

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Changes to legislation: There are currently no known outstanding effects for the Budget Responsibility and National Audit Act 2011. (See end of Document for details)

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SCHEDULES

SCHEDULE 1 — Office for Budget Responsibility

Membership

- 1 (1) The Office is to consist of—

Period of appointment and re-appointment

- 2 (1) An appointment under paragraph 1(1)(a) or (b) is to...

Appointment of initial members

- 3 (1) The consent of the Treasury Committee of the House...

Remuneration

- 4 (1) The Office may, with the approval of the Treasury—...

Other terms of appointment

- 5 The Chancellor of the Exchequer may determine other terms of...

Termination of appointments

- 6 (1) A member of the Office may resign by giving...

Status of Office

- 7 (1) The functions of the Office are to be exercised...

Employees

- 8 (1) The Office may employ staff. (2) Staff are to...

Committees

- 9 (1) The members appointed under paragraph 1(1)(a) and (b) constitute...
10 (1) The Office may establish other committees.

Procedure

- 11 (1) The Office may determine— (a) its own procedure, and...

Delegation of functions

- 12 (1) The Office may delegate functions to—

Review by Non-executive Committee

- 13 The Non-executive Committee must keep under review the way in...

Documentary evidence

- 14 (1) The application of the Office's seal is to be...

Annual report

- 15 (1) The Office must prepare a report of the performance...

External review

- 16 (1) The Non-executive Committee must, at least once in every...

Finance

- 17 (1) The Treasury may make to the Office such payments...

Accounts and audit

- 18 (1) The Office must— (a) keep proper accounts and proper...
19 The Office must keep under review whether its internal financial...

Powers

- 20 The Office may do anything calculated to facilitate, or conducive...

Validity

- 21 The validity of anything done by the Office (or a...

Public records

- 22 In Schedule 1 to the Public Records Act 1958 (definition...

Parliamentary Commissioner

- 23 In Schedule 2 to the Parliamentary Commissioner Act 1967 (departments...

Disqualification

- 24 In Part 2 of Schedule 1 to the House of...
25 In Part 2 of Schedule 1 to the Northern Ireland...

Race relations

- 26 (1) In Part 2 of Schedule 1A to the Race...

Freedom of information

- 27 In Part 6 of Schedule 1 to the Freedom of...

Equality

- 28 In Part 1 of Schedule 19 to the Equality Act...

References to Treasury Committee

- 29 (1) Any reference in this Schedule to the Treasury Committee...

SCHEDULE 2 — National Audit Office

Part 1 — MEMBERSHIP AND STATUS

Membership

- 1 (1) NAO is to have 9 members.

Status

- 2 (1) Neither NAO nor any of its members or employees...
Part 2 — NON-EXECUTIVE MEMBERS

Member to chair NAO

- 3 (1) One of the persons who is a non-executive member...

Appointment of other non-executive members

- 4 (1) The other non-executive members are to be appointed by...

Period of appointment and re-appointment

- 5 (1) An appointment under this Part of this Schedule is...

Remuneration arrangements

- 6 (1) The Prime Minister and the person who chairs the...

Other terms of appointment

- 7 (1) The Public Accounts Commission may determine other terms for...

Consultation

- 8 Before making any arrangements under paragraph 6 or a determination...

Termination of appointments

- 9 (1) The person who chairs NAO may resign by giving...
10 (1) Her Majesty may terminate the appointment of the person...
Part 3 — CHIEF EXECUTIVE
11 The Comptroller and Auditor General is to be the chief...
Part 4 — EMPLOYEE MEMBERS

Appointment

- 12 (1) The employee members are to be appointed by the...

Terms of appointment

- 13 (1) The terms of an employee member's appointment are to...

Termination of appointments

- 14 The appointment of an employee member terminates—
15 An employee member may resign by giving written notice to...
16 The non-executive members may terminate the appointment of an
employee...
Part 5 — EMPLOYEES
17 (1) NAO may employ staff. (2) In determining the terms...
Part 6 — PROCEDURAL RULES

General

- 18 NAO must make rules for the purpose of regulating NAO's...

Quorum for NAO meetings

- 19 If the rules provide for a quorum for any meetings...

Committees

- 20 (1) The rules may include— (a) provision for the setting...
Part 7 — OTHER MATTERS

Powers

- 21 NAO may do anything calculated to facilitate, or incidental or...

Validity

- 22 The validity of anything done by NAO, the non-executive members...

Delegation of functions

- 23 (1) NAO may delegate functions to any of its members,...

NAO resource accounts

- 24 (1) Resource accounts of the kind mentioned in section 5...

Audit of NAO

- 25 (1) NAO must appoint an auditor for NAO for each...
 26 (1) The terms of the auditor's appointment may require the...
 27 (1) The auditor may require access at any reasonable time...

Documentary evidence

- 28 (1) The application of NAO's seal is to be authenticated...

SCHEDULE 3 — Relationship between NAO and Comptroller and Auditor General

Strategy

- 1 (1) NAO and the Comptroller and Auditor General must jointly—...

NAO to provide resources for the Comptroller and Auditor General's functions

- 2 (1) NAO must provide resources for the Comptroller and Auditor...

Provision of certain services by Comptroller and Auditor General to require NAO's approval

- 3 (1) The Comptroller and Auditor General may provide services that...

NAO to monitor and provide advice

- 4 NAO must, in such manner as it considers appropriate, monitor...
 5 (1) NAO may provide advice to the Comptroller and Auditor...

Delegation of Comptroller and Auditor General's functions

- 6 (1) The Comptroller and Auditor General may prepare a scheme...

Comptroller and Auditor General: vacancy or incapacity

- 7 (1) This paragraph applies if the office of Comptroller and...

Audit fees etc

- 8 (1) NAO may charge fees for audits carried out by...

Reports

- 9 (1) NAO and the Comptroller and Auditor General must, as...

Code of practice

- 10 (1) NAO and the Comptroller and Auditor General must jointly...
 11 (1) For the purposes of preparing or revising the code,...
 12 (1) The code must include— (a) provision as to how...

Documents and information

- 13 (1) Any document or information which a person is required...

SCHEDULE 4 — Transitional provision relating to Part 2

Transfer of property etc

- 1 (1) Before the appointed day the Comptroller and Auditor General...

Tax consequences of transfers by virtue of paragraph 1(3)

- 2 (1) For the purposes of the application of Part 5...
3 (1) For the purposes of Part 8 of the Corporation...
4 For the purposes of the Taxation of Chargeable Gains Act...

Old Comptroller and Auditor General to continue to be Comptroller and Auditor General

- 5 (1) This paragraph applies to the person who is the...

Provision of services

- 6 (1) This paragraph applies in relation to anything done by...
7 (1) Paragraph 3 of Schedule 3 does not apply in...

Indemnification

- 8 (1) The liabilities covered by section 24 of this Act...

NAO's procedural rules before rules made under paragraph 18 of Schedule 2

- 9 (1) This paragraph applies until the first rules under paragraph...

SCHEDULE 5 — Consequential amendments relating to Part 2

Part 1 — MEANING OF “OLD NAO”

- 1 In this Schedule “old NAO” means the National Audit Office...

Part 2 — AMENDMENTS

Exchequer and Audit Departments Act 1866

- 2 In the Exchequer and Audit Departments Act 1866, omit sections...

Exchequer and Audit Departments Act 1957

- 3 (1) The Exchequer and Audit Departments Act 1957 is repealed....

Public Records Act 1958

- 4 In Schedule 1 to the Public Records Act 1958 (definition...

Superannuation Act 1972

- 5 The Superannuation Act 1972 is amended as follows.
6 (1) In section 13 (the Comptroller and Auditor General), before...
7 (1) In Schedule 1 (kinds of employment to which the...

House of Commons Disqualification Act 1975

- 8 (1) Schedule 1 to the House of Commons Disqualification Act...

Northern Ireland Assembly Disqualification Act 1975

- 9 (1) Schedule 1 to the Northern Ireland Assembly Disqualification Act...

Changes to legislation: There are currently no known outstanding effects for the Budget Responsibility and National Audit Act 2011. (See end of Document for details)

Parliamentary and other Pensions and Salaries Act 1976

10 (1) In section 6 of the Parliamentary and other Pensions...

Race Relations Act 1976

11 (1) In Part 2 of Schedule 1A to the Race...

Interpretation Act 1978

12 In Schedule 1 to the Interpretation Act 1978, in the...

National Audit Act 1983

13 (1) In the National Audit Act 1983, omit the following...

Finance Act 1989

14 (1) Section 182 of the Finance Act 1989 (disclosure of...

Social Security Administration Act 1992

15 (1) In section 123 of the Social Security Administration Act...

Taxation of Chargeable Gains Act 1992

16 In section 288 of the Taxation of Chargeable Gains Act...

National Lottery etc. Act 1993

17 In section 4B of the National Lottery etc. Act 1993...

Employment Rights Act 1996

18 In Schedule 1 to the Employment Rights Act 1996, omit...

Government of Wales Act 1998

19 In Schedule 12 to the Government of Wales Act 1998,...

Government Resources and Accounts Act 2000

20 In Schedule 1 to the Government Resources and Accounts Act...

Freedom of Information Act 2000

21 The Freedom of Information Act 2000 is amended as follows....

22 (1) In section 36 (exempt information: prejudice to effective conduct...

23 (1) In Part 6 of Schedule 1 (public authorities to...

Public Finance and Accountability (Scotland) Act 2000

24 In section 26D of the Public Finance and Accountability (Scotland)...

Constitutional Reform Act 2005

25 In Schedule 6 to the Constitutional Reform Act 2005, omit...

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Government of Wales Act 2006

- 26 The Government of Wales Act 2006 is amended as follows....
27 (1) In Schedule 5 (provision which may, or may not,...
28 (1) In Schedule 7 (provision which may, or may not,...

Companies Act 2006

- 29 The Companies Act 2006 is amended as follows.
30 In section 1230, omit subsection (3)(a).
31 In paragraph A32 of Part 2 of Schedule 2 and...

Corporate Manslaughter and Corporate Homicide Act 2007

- 32 (1) In Schedule 1 to the Corporate Manslaughter and Corporate...

Parliamentary Standards Act 2009

- 33 In paragraph 1 of Schedule 1 to the Parliamentary Standards...

Equality Act 2010

- 34 In Part 1 of Schedule 19 to the Equality Act...

SCHEDULE 6 — Powers of National Assembly for Wales: Auditor General for Wales

Introductory

- 1 In this Schedule “GOWA 2006” means the Government of Wales...

Assembly Measures

- 2 Schedule 5 to GOWA 2006 (Assembly Measures) is amended as...
3 In Part 1 (matters), under Field 14 (public administration) insert—...
4 (1) Part 2 (exceptions to matters and general restrictions) is...

Acts of the Assembly

- 5 Schedule 7 to GOWA 2006 (Acts of the Assembly) is...
6 In Part 1 (subjects), in paragraph 14 (public administration), after...
7 (1) Part 2 (general restrictions) is amended as follows.

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