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**Changes to legislation:** There are currently no known outstanding effects for the Food Standards Act 1999, Cross Heading: Consolidated accounts. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 4

#### ACCOUNTS AND AUDIT

##### *Consolidated accounts*

- 4 (1) The Agency shall prepare consolidated accounts for each financial year showing its income and expenditure and its overall state of affairs for that year.
- (2) Accounts under this paragraph shall—
- (a) be prepared in such form (and include such documents), and
  - (b) be sent to the Comptroller and Auditor General and to the Treasury before such time,
- as the Treasury may direct after consulting the Agency and the other relevant authorities.
- (3) The Comptroller and Auditor General shall examine any accounts sent to him under sub-paragraph (2) on behalf of the House of Commons.
- (4) When any such accounts have been certified and reported on by the Comptroller and Auditor General, he shall—
- (a) send the certified accounts and the report to the Treasury who shall lay them before the House of Commons; and
  - (b) send copies of those documents to the other relevant authorities.
- (5) The Scottish Ministers shall present documents received under sub-paragraph (4) to the Scottish Parliament<sup>F1</sup>, the Welsh Ministers shall present such documents to the National Assembly for Wales] and the Department shall present such documents to the Northern Ireland Assembly.

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#### **Textual Amendments**

- F1** Words in Sch. 4 para. 4(5) inserted (25.5.2007) by Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), Sch. 1 para. 68

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