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

SCHEDULES

SCHEDULE 3

RELATIONSHIP BETWEEN NAO AND COMPTROLLER AND AUDITOR GENERAL

Code of practice

- 10 (1) NAO and the Comptroller and Auditor General must jointly prepare a code of practice dealing with the relationship between NAO and the Comptroller and Auditor General.
- (2) In doing this, they must (in particular) seek to reflect the principle set out in section 17(1) and (2), subject to any limitations on that principle that are agreed between the Public Accounts Commission, NAO and the Comptroller and Auditor General.
- (3) NAO and the Comptroller and Auditor General must jointly review the code regularly and revise it as appropriate.
- (4) In preparing or revising the code, they must consult the Treasury.
- (5) They must also consider any proposals for revisions of the code made by the Commission from time to time.
- (6) The code (including any revision) must be approved by the Commission.
- (7) For this purpose, the person who chairs NAO and the Comptroller and Auditor General must jointly submit the code (or revision) to the Commission.
- (8) If the Commission approves the code (or revision), the Commission must lay it before Parliament (stating the time from which it takes effect).
- (9) NAO and the Comptroller and Auditor General must each comply with the code.

Commencement Information

II Sch. 3 para. 10 in force at 1.1.2012 by S.I. 2011/2576, art. 3(e)(iii) (with art. 4)

- 11 (1) For the purposes of preparing or revising the code, the NAO must agree to the code (including any revision) in accordance with this paragraph.
- (2) The agreement must be given at a meeting of NAO.
- (3) The agreement may be given only if at least one half of the non-executive members present and voting on the matter vote in favour of giving the agreement.
- (4) The requirements of this paragraph are in addition to any other requirements relating to NAO's procedure.

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Commencement Information

I2 Sch. 3 para. 11 in force at 1.1.2012 by S.I. 2011/2576, art. 3(e)(iii) (with art. 4)

- 12 (1) The code must include—
- (a) provision as to how the strategy required by paragraph 1 is to be prepared, reviewed and revised;
 - (b) provision about the matters to be covered by the strategy and the periods to be covered by it from time to time;
 - (c) provision as to how resources are to be provided for the purposes of paragraph 2(1);
 - (d) provision about the preparation of estimates for the purposes of section 23;
 - (e) provision as to how NAO is to make decisions for the purposes of paragraph 3;
 - (f) provision as to how NAO is to monitor the Comptroller and Auditor General's functions for the purposes of paragraph 4;
 - (g) provision as to how advice is to be given by NAO for the purposes of paragraph 5, including the nature of the advice to be given;
 - (h) provision as to how the Comptroller and Auditor General is to charge fees and other amounts under paragraph 8;
 - (i) provision about the extent to which NAO's functions are to be delegated to the Comptroller and Auditor General (see paragraph 23 of Schedule 2);
 - (j) provision restricting the public comments that a non-executive member of NAO may make in relation to the carrying out of the Comptroller and Auditor General's functions.
- (2) The code may also make provision about—
- (a) the way in which reports required by paragraph 9 are to be prepared and the matters to be covered by those reports;
 - (b) matters about which NAO or the Comptroller and Auditor General (or both) are to consult the Public Accounts Commission from time to time;
 - (c) standards for corporate governance.
- (3) This paragraph is not exhaustive as regards the matters that may be covered by the code.

Commencement Information

I3 Sch. 3 para. 12 in force at 1.1.2012 by S.I. 2011/2576, art. 3(e)(iii) (with art. 4)

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