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*Changes to legislation:* There are currently no known outstanding effects for the Budget Responsibility and National Audit Act 2011, Paragraph 10. (See end of Document for details)

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## 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.

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#### **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)

**Changes to legislation:**

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