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*Changes to legislation: Human Tissue Act 2004, Cross Heading: Accounts and audit is up to date with all changes known to be in force on or before 19 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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## SCHEDULES

### SCHEDULE 2

#### THE HUMAN TISSUE AUTHORITY

##### *Accounts and audit*

- 16 (1) The Authority shall keep proper accounts and proper records in relation to its accounts.
- (2) The Authority shall prepare a statement of accounts in respect of each of its financial years.
- (3) Any such statement of accounts must comply with any directions given by the Secretary of State with the approval of the Treasury as to—
- the information to be contained in it,
  - the manner in which that information is to be presented, and
  - the methods and principles according to which the statement is to be prepared.
- (4) The Authority shall send a copy of each statement of accounts required by sub-paragraph (2) to—
- the Secretary of State,
  - the [<sup>F1</sup>Welsh Ministers],
  - the relevant Northern Ireland department, and
  - the Comptroller and Auditor General,
- before the end of such period after the end of the financial year to which the statement relates as the Secretary of State may specify by notice given to the Authority.
- (5) The relevant Northern Ireland department shall lay before the Northern Ireland Assembly each statement of accounts received by it under sub-paragraph (4).
- [<sup>F2</sup>(5A) The Welsh Ministers shall lay before the National Assembly for Wales each statement of accounts received by them under sub-paragraph (4).]
- (6) The Comptroller and Auditor General shall—
- examine, certify and report on each statement of accounts received by him under sub-paragraph (4), and
  - lay a copy of each such statement of accounts, and of his report on it, before each House of Parliament.
- (7) The power under sub-paragraph (3) to give directions includes power to vary or revoke directions given in previous exercise of the power.
- (8) In this paragraph, “financial year” means—
- the period beginning with the date on which the Authority is established and ending with the next 31st March, and

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(b) each successive period of 12 months ending with 31st March.

**Textual Amendments**

- F1** Words in Sch. 2 para. 16(4)(b) substituted (E.W.) (1.12.2015) by [Human Transplantation \(Wales\) Act 2013 \(anaw 5\)](#), [ss. 16\(11\)\(c\)](#), [21\(1\)](#) (with s. 14); [S.I. 2015/1679](#), art. 3(e)
- F2** [Sch. 2 para. 16\(5A\)](#) inserted (E.W.) (1.12.2015) by [Human Transplantation \(Wales\) Act 2013 \(anaw 5\)](#), [ss. 16\(11\)\(d\)](#), [21\(1\)](#) (with s. 14); [S.I. 2015/1679](#), art. 3(e)

**Commencement Information**

- I1** Sch. 2 para. 16 in force at 1.4.2005 by [S.I. 2005/919](#), art. 3, [Sch.](#) (with art. 2)

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 29(7) inserted by [2013 anaw 5 s. 15\(4\)\(e\)](#)
- s. 43(5A) inserted by [2009 c. 25 Sch. 21 para. 50](#)