



2001 CHAPTER 6

Whole of government accounts

Scrutiny

16.—(1) The Department shall send accounts under section 14 to the Comptroller and Auditor General.

(2) The Comptroller and Auditor General shall examine accounts sent to him under this section with a view to satisfying himself that they present a true and fair view.

(3) Where the Comptroller and Auditor General has conducted an examination of accounts he shall—

(a) certify them and issue a report, and

(b) send the certified accounts and the report to the Department.

(4) The Department shall lay accounts and reports received under subsection (3)(b) before the Assembly.

(5) A person who acts as auditor for the purposes of section 15(2)(c) shall give to the Comptroller and Auditor General such information and explanations as he may reasonably require for the purposes of this section.

(6) The Department shall by order subject to negative resolution specify dates by which the duties under subsections (1), (3)(b) and (4) shall be performed.

(7) Before making an order under subsection (6) the Department shall consult the Comptroller and Auditor General.