



# Civil Aviation Act 1982

## 1982 CHAPTER 16

### PART I

#### ADMINISTRATION

##### *Financial provisions in relation to CAA*

#### 15 Accounts and audit.

- (1) It shall be the duty of the CAA—
- (a) to keep proper accounts and proper records in relation to the accounts;
  - (b) to prepare in respect of each accounting year a statement of accounts, in such form as the Secretary of State may direct with the approval of the Treasury, showing the state of affairs and the profit or loss of the CAA; and
  - <sup>[F1]</sup>(c) as soon as the accounts kept and statement prepared have been audited in accordance with the following subsection, to send to the Secretary of State a copy of the statement together with a copy of any report made by the auditors on that statement or on the accounts of the CAA.]
- <sup>[F2]</sup>(2) (a) The accounts kept and the statement prepared in pursuance of subsection (1) above shall be audited by auditors appointed annually by the Secretary of State after consultation with the CAA; and a person<sup>[F3]</sup> shall not be so appointed unless he is eligible for appointment as a company auditor under section 25 of the Companies Act 1989] —
- the Institute of Chartered Accountants in England and Wales;
  - the Institute of Chartered Accountants of Scotland;
  - the Association of Certified Accountants;
  - the Institute of Chartered Accountants in Ireland;
  - any other body of accountants established in the United Kingdom and for the time being recognised for the purposes of <sup>[F4]</sup>section 389(1)(a) of the Companies Act 1985] by the Secretary of State,

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*Status: Point in time view as at 16/02/2004. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Civil Aviation Act 1982, Section 15. (See end of Document for details)*

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but a Scottish firm may be so appointed if each of the partners therein is qualified to be so appointed.

- (b) It shall be the duty of the Secretary of State to lay before each House of Parliament a copy of every statement and report of which a copy is received by him in pursuance of paragraph (c) of subsection (1) above.]
- (3) The Secretary of State may by order made with the consent of the treasury modify or repeal subsections (1)(c) and (2) above as for the time being in force.
- (4) It shall be the duty of the Secretary of State as respects each financial year—
- (a) to prepare, in such form and manner as the Treasury may direct, an account of sums issued to the Secretary of State in pursuance of subsection (4) of section 12 above and of any sums required to be paid into the National Loans Fund in pursuance of that subsection or section 9 above or received by the Secretary of State in pursuance of section 13 above and of the disposal by the Secretary of State of those sums respectively; and
  - (b) to send a copy of the account to the Comptroller and Auditor General not later than the end of the month of November next following that year;

and the Comptroller and Auditor General shall examine, certify and report on the account and shall lay copies of it and of his report on it before each House of Parliament.

#### Textual Amendments

- F1** S. 15(1)(c) substituted by virtue of [S.I. 1984/65, art. 2](#)
- F2** S. 15(2) substituted by virtue of [S.I. 1984/65, art. 3](#)
- F3** Words in s. 15(2)(a) substituted (01.10.1991) by [S.I. 1991/1997, reg. 2, Sch. para. 45](#) (with reg. 4).
- F4** Words substituted by [Companies Consolidation \(Consequential Provisions\) Act 1985 \(c. 9, SIF 27\)](#), s. 30, [Sch. 2](#)

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