



Duchy of Cornwall Management Act 1982

1982 CHAPTER 47

9 Accounts and audit.

- (1) In section 2 of the ^{M1}Duchies of Lancaster and Cornwall (Accounts) Act 1838 (which requires the Treasury to present the accounts of the Duchies to both Houses of Parliament within one month after the first meeting of Parliament subsequent to 1st January in every year) after the word "Treasury", in the third place where it occurs, there shall be inserted the words " in the case of the Duchy of Cornwall, not later than 30th June following the end of the year for which they are made up and, in the case of the Duchy of Lancaster, ".
- [^{F1}(2) A person shall not be appointed as auditor of the Duchy unless he is eligible for appointment as a company auditor under section 25 of the Companies Act 1989.]
- (3) Nothing in any enactment passed before this Act shall be construed as preventing the appointment of more than one auditor of the Duchy.
- (4) If more than one auditor is appointed, a reference to the auditor of the Duchy in any enactment passed before this Act shall be construed as a reference to any of the auditors.
- (5) The accounts of the Duchy shall be audited by the auditor or one or more of the auditors of the Duchy.
- (6) It shall be the duty of the person or persons auditing the accounts under subsection (5) above to report on the accounts to the Duke of Cornwall or the possessor for the time being of the Duchy and to state whether the accounts give a true and fair view of the matters to which they relate.
- (7) In preparing a report under subsection (6) above the auditor or auditors shall carry out such investigations as appear to be necessary for forming an opinion as to whether—
 - (a) the proper officers of the Duchy—
 - (i) have kept proper accounting records; and
 - (ii) have maintained a satisfactory system of control over transactions affecting Duchy property; and

Status: Point in time view as at 01/10/1991. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Duchy of Cornwall Management Act 1982, Section 9. (See end of Document for details)

- (b) the accounts to which the report refers are in agreement with the accounting records of the Duchy,
and the report shall state the opinion so formed on those matters.
- (8) The report shall also state whether any condition or restriction to which—
- (a) a sanction or approval under section 11 of the ^{M2}Duchy of Cornwall Management Act 1863 or section 2 of the ^{M3}Duchy of Cornwall Management Act 1868; or
 - (b) an authorisation under section 3 or 7 above,
is subject, appears to have been satisfied or complied with.
- (9) It shall be the duty of the proper officer of the Duchy to attach to the accounts particulars of any authorisation given under section 7 above during the year to which the accounts relate.

Textual Amendments

F1 S. 9(2) substituted by S.I. 1991/1997, reg. 2, Sch. para. 46 (with reg. 4)

Modifications etc. (not altering text)

C1 The text of ss. 1, 5, 9(1) and 10(2) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Marginal Citations

M1 1838 c. 101.

M2 1863 c. 49.

M3 1868 c. 35.

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