SCHEDULES

SCHEDULE 1

Section 2(4).

THE PUBLIC ACCOUNTS COMMISSION

Tenure of office

- 1 (1) Subject to paragraph 2 of this Schedule, a member of the Commission, other than the ex officio member, shall vacate his office—•
 - (a) if he ceases to be a Member of the House of Commons; or
 - (b) if another person is nominated or appointed in his place.
 - (2) Subject to sub-paragraph (1) above, a member of the Commission, other than the ex officio member, shall hold office for the duration of the Parliament in which he is nominated or appointed and for the further period provided by paragraph 2 of this Schedule.
 - (3) A member of the Commission, other than the ex officio member, may resign at any time by notice to the Commission.
 - (4) Past service is no bar to nomination or appointment as a member of the Commission.
 - (5) In this paragraph and paragraph 2 of this Schedule "the ex officio member" means the Chairman of the Committee of Public Accounts.
- 2 (1) On a dissolution of Parliament the person who is then the Chairman of the Committee of Public Accounts shall continue in office as a member of the Commission until a new Chairman of that Committee is appointed.
 - (2) Subject to sub-paragraph (3) below, on a dissolution of Parliament the members of the Commission, other than the ex officio member, shall continue in office until members are nominated or appointed in their place.
 - (3) Where at any time after Parliament has been dissolved it appears that a member of the Commission other than the ex officio member—
 - (a) has not been validly nominated as a candidate at the ensuing general election; or
 - (b) although so nominated, has not been elected a Member of Parliament at that election,

that member shall resign from the Commission forthwith; but nothing in sub-paragraph (2) above or this sub-paragraph shall be taken as preventing any such member from resigning otherwise than in pursuance of this sub-paragraph.

Chairman

The Commission shall elect a chairman from amongst its members.

Proceedings and business

- 4 (1) The validity of any proceedings of the Commission shall not be affected by any vacancy among the members of the Commission or by any defect in the appointment or nomination of any Commissioner.
 - (2) The Commission may determine its own procedure.
 - (3) The Commission may appoint one of the Commissioners to act as chairman at any meeting of the Commission in the absence of the elected chairman of the Commission.

SCHEDULE 2

Section 3(7).

THE NATIONAL AUDIT OFFICE: SUPPLEMENTARY PROVISIONS

Incorporation of Comptroller and Auditor General

The person for the time being holding the office of Comptroller and Auditor General shall by that name be a corporation sole.

Transfer of staff of Exchequer and Audit Department

- 2 (1) It shall be the duty of the Comptroller and Auditor General to make, by such date as the Commission may determine, an offer of employment as a member of the staff of the National Audit Office to each person employed in the civil service of the State in the Exchequer and Audit Department immediately before the coming into force of this Act; and the terms of the offer must be such that they are, taken as a whole, not less favourable to the person to whom the offer is made than the terms on which he is employed on the date on which the offer is made.
 - (2) An offer made in pursuance of this paragraph shall not be revocable during the period of three months beginning with the date on which it is made.
 - (3) Where a person becomes a member of the staff of the National Audit Office in consequence of this paragraph then, for the purposes of the Employment Protection (Consolidation) Act 1978, his period of employment in the civil service of the State shall count as a period of employment as a member of the staff of that Office and the change of employment shall not break the continuity of the period of employment.
 - (4) Where an offer is made to any person in pursuance of this paragraph none of the agreed redundancy procedures applicable to persons employed in the civil service of the State shall apply to him; and if he ceases to be employed as mentioned in subparagraph (1) above—
 - (a) on becoming a member of the staff of the National Audit Office in consequence of this paragraph; or
 - (b) having unreasonably refused an offer made to him in pursuance of this paragraph,

he shall not, on ceasing to be so employed, be treated for the purposes of any scheme under section 1 of the Superannuation Act 1972 as having been retired on redundancy.

Parliamentary disqualification

- 3 (1) In Part III of Schedule 1 to the House of Commons Disqualification Act 1975 (disqualifying offices) there shall be inserted at the appropriate place the words "Member of the staff of the National Audit Office".
 - (2) A corresponding amendment shall be made in Part III of Schedule 1 to the Northern Ireland Assembly Disqualification Act 1975.

Public records

In Part II of the Table in paragraph 3 of Schedule 1 to the Public Records Act 1958 there shall be inserted at the appropriate place the words "National Audit Office".

SCHEDULE 3

Section 4(5).

THE AUDITOR OF THE NATIONAL AUDIT OFFICE

- 1 (1) The auditor shall be a member of one or more of the bodies mentioned in subparagraph (2) below or shall have such other qualifications as may be approved for the purposes of this Schedule by the Commission; and a firm shall not be appointed unless each of its members is a member of one or more of those bodies.
 - (2) The bodies referred to in sub-paragraph (1) above are—
 - (a) the Institute of Chartered Accountants in England and Wales;
 - (b) the Institute of Chartered Accountants of Scotland;
 - (c) the Association of Certified Accountants;
 - (d) the Chartered Institute of Public Finance and Accountancy;
 - (e) the Institute of Chartered Accountants in Ireland; and
 - (f) any other body of accountants established in the United Kingdom and for the time being approved by the Commission for the purposes of this Schedule.
 - (3) The auditor shall be appointed at such remuneration and on such other terms and conditions as the Commission may determine; and the remuneration of the auditor shall be defrayed as part of the expenses of the National Audit Office.
- The auditor shall have power to carry out economy, efficiency and effectiveness examinations of the use of resources by die National Audit Office.
- The auditor shall have a right of access at all reasonable times to all such documents as appear to him necessary for the purposes of the audit and shall be entitled to require from any person holding or accountable for any such documents such information and explanation as he thinks necessary for those purposes.
- 4 (1) The provisions of section 1 (1), (2) and (4) of the Exchequer and Audit Departments Act 1921 (examination of appropriation accounts) shall, with the necessary modifications, apply to the examination by the auditor of the appropriation accounts of the National Audit Office as they apply to the examination by the Comptroller and Auditor General of the appropriation accounts of a public department.
 - (2) On completion of his examination the auditor shall certify the appropriation account and submit it, together with his report thereon, to the Commission for presentation to the House of Commons.

SCHEDULE 4

Section 7(4).

NATIONALISED INDUSTRIES AND OTHER PUBLIC AUTHORITIES

PART I

THE BRITISH AIRPORTS AUTHORITY

The British Airports Authority

The British Airways Board

The British Gas Corporation

The British National Oil Corporation

The British Railways Board

British Shipbuilders

The British Steel Corporation

British Telecommunications

The British Waterways Board

The Central Electricity Generating Board

The Civil Aviation Authority

The Electricity Council and the Area Boards within the meaning; of the Electricity Act 1947

The National Bus Company

The National Coal Board

The North of Scotland Hydro-Electric Board

The Post Office

The Scottish Transport Group

The South of Scotland Electricity Board

The Regional Water Authorities

The Welsh Water Authority.

PART II

The British Broadcasting Corporation
The Independent Broadcasting Authority
The Welsh Fourth Channel Authority

SCHEDULE 5

Section 14.

REPEALS

Chapter	Short Title	Extent of Repeal
29 & 30 Vict. c. 39.	The Exchequer and Audit Departments Act 1866.	Section 24.
11 & 12 Geo.5. c. 52.	The Exchequer and Audit Departments Act 1921.	In section 1(2), the proviso.

Chapter	Short Title	Extent of Repeal
		Section 3(3) and (4).
		Section 8(1) and (2).