

*Status: This version of this provision no longer has effect.*

*Changes to legislation: There are currently no known outstanding effects for the Pensions Act 2007, Paragraph 19. (See end of Document for details)*

## SCHEDULES

### <sup>F1</sup>SCHEDULE 6

#### Textual Amendments

- F1** Sch 6 repealed (5.7.2010) by [The Personal Accounts Delivery Authority Winding Up Order 2010 \(S.I. 2010/911\)](#), **art. 8(1)(b)** (with art. 8(b)(c))

#### PART 3

#### MONEY

#### *Accounts*

- .....
- 19 (1) The Authority must—
- (a) keep proper accounting records, and
  - (b) prepare a statement of accounts in respect of each financial year.
- (2) A statement under sub-paragraph (1)(b) must be prepared by the Authority in such form as the Secretary of State may direct.
- (3) The Authority must send a copy of a statement under sub-paragraph (1)(b)—
- (a) to the Secretary of State, and
  - (b) to the Comptroller and Auditor General.
- (4) A copy of a statement must be sent under sub-paragraph (3) within such period, beginning with the end of the financial year to which the statement relates, as the Secretary of State may direct.
- (5) The Comptroller and Auditor General must—
- (a) examine, certify and report on a statement received under this paragraph, and
  - (b) send a copy of the certified statement and of his report to the Secretary of State as soon as possible.
- (6) The Secretary of State must lay a copy of the statement and report sent under sub-paragraph (5)(b) before Parliament.

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