



# Budget Responsibility and National Audit Act 2011

## CHAPTER 4

### BUDGET RESPONSIBILITY AND NATIONAL AUDIT ACT 2011

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*Status: Point in time view as at 04/04/2011.*

*Changes to legislation: There are currently no known outstanding effects for the Budget Responsibility and National Audit Act 2011. (See end of Document for details)*

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SCHEDULES

SCHEDULE 1 — Office for Budget Responsibility

*Membership*

- 1 (1) The Office is to consist of—

*Period of appointment and re-appointment*

- 2 (1) An appointment under paragraph 1(1)(a) or (b) is to...

*Appointment of initial members*

- 3 (1) The consent of the Treasury Committee of the House...

*Remuneration*

- 4 (1) The Office may, with the approval of the Treasury—...

*Other terms of appointment*

- 5 The Chancellor of the Exchequer may determine other terms of...

*Termination of appointments*

- 6 (1) A member of the Office may resign by giving...

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### *Status of Office*

7 (1) The functions of the Office are to be exercised...

### *Employees*

8 (1) The Office may employ staff. (2) Staff are to...

### *Committees*

9 (1) The members appointed under paragraph 1(1)(a) and (b) constitute...

10 (1) The Office may establish other committees.

### *Procedure*

11 (1) The Office may determine— (a) its own procedure, and...

### *Delegation of functions*

12 (1) The Office may delegate functions to—

### *Review by Non-executive Committee*

13 The Non-executive Committee must keep under review the way in...

### *Documentary evidence*

14 (1) The application of the Office's seal is to be...

### *Annual report*

15 (1) The Office must prepare a report of the performance...

### *External review*

16 (1) The Non-executive Committee must, at least once in every...

### *Finance*

17 (1) The Treasury may make to the Office such payments...

### *Accounts and audit*

18 (1) The Office must— (a) keep proper accounts and proper...

19 The Office must keep under review whether its internal financial...

### *Powers*

20 The Office may do anything calculated to facilitate, or conducive...

### *Validity*

21 The validity of anything done by the Office (or a...

### *Public records*

22 In Schedule 1 to the Public Records Act 1958 (definition...

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*Parliamentary Commissioner*

- 23 In Schedule 2 to the Parliamentary Commissioner Act 1967  
(departments...)

*Disqualification*

- 24 In Part 2 of Schedule 1 to the House of...  
25 In Part 2 of Schedule 1 to the Northern Ireland...

*Race relations*

- 26 (1) In Part 2 of Schedule 1A to the Race...

*Freedom of information*

- 27 In Part 6 of Schedule 1 to the Freedom of...

*Equality*

- 28 In Part 1 of Schedule 19 to the Equality Act...

*References to Treasury Committee*

- 29 (1) Any reference in this Schedule to the Treasury Committee...

SCHEDULE 2 — National Audit Office

Part 1 — MEMBERSHIP AND STATUS

*Membership*

- 1 (1) NAO is to have 9 members.

*Status*

- 2 (1) Neither NAO nor any of its members or employees...  
Part 2 — NON-EXECUTIVE MEMBERS

*Member to chair NAO*

- 3 (1) One of the persons who is a non-executive member...

*Appointment of other non-executive members*

- 4 (1) The other non-executive members are to be appointed by...

*Period of appointment and re-appointment*

- 5 (1) An appointment under this Part of this Schedule is...

*Remuneration arrangements*

- 6 (1) The Prime Minister and the person who chairs the...

*Other terms of appointment*

- 7 (1) The Public Accounts Commission may determine other terms for...

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### *Consultation*

- 8 Before making any arrangements under paragraph 6 or a determination...

### *Termination of appointments*

- 9 (1) The person who chairs NAO may resign by giving...  
10 (1) Her Majesty may terminate the appointment of the person...  
Part 3 — CHIEF EXECUTIVE  
11 The Comptroller and Auditor General is to be the chief...  
Part 4 — EMPLOYEE MEMBERS

### *Appointment*

- 12 (1) The employee members are to be appointed by the...

### *Terms of appointment*

- 13 (1) The terms of an employee member's appointment are to...

### *Termination of appointments*

- 14 The appointment of an employee member terminates—  
15 An employee member may resign by giving written notice to...  
16 The non-executive members may terminate the appointment of an employee...  
Part 5 — EMPLOYEES  
17 (1) NAO may employ staff. (2) In determining the terms...  
Part 6 — PROCEDURAL RULES

### *General*

- 18 NAO must make rules for the purpose of regulating NAO's...

### *Quorum for NAO meetings*

- 19 If the rules provide for a quorum for any meetings...

### *Committees*

- 20 (1) The rules may include— (a) provision for the setting...  
Part 7 — OTHER MATTERS

### *Powers*

- 21 NAO may do anything calculated to facilitate, or incidental or...

### *Validity*

- 22 The validity of anything done by NAO, the non-executive members...

### *Delegation of functions*

- 23 (1) NAO may delegate functions to any of its members,...

### *NAO resource accounts*

- 24 (1) Resource accounts of the kind mentioned in section 5...

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### *Audit of NAO*

- 25 (1) NAO must appoint an auditor for NAO for each...
- 26 (1) The terms of the auditor's appointment may require the...
- 27 (1) The auditor may require access at any reasonable time...

### *Documentary evidence*

- 28 (1) The application of NAO's seal is to be authenticated...

## SCHEDULE 3 — Relationship between NAO and Comptroller and Auditor General

### *Strategy*

- 1 (1) NAO and the Comptroller and Auditor General must jointly—...

### *NAO to provide resources for the Comptroller and Auditor General's functions*

- 2 (1) NAO must provide resources for the Comptroller and Auditor...

### *Provision of certain services by Comptroller and Auditor General to require NAO's approval*

- 3 (1) The Comptroller and Auditor General may provide services that...

### *NAO to monitor and provide advice*

- 4 NAO must, in such manner as it considers appropriate, monitor...
- 5 (1) NAO may provide advice to the Comptroller and Auditor...

### *Delegation of Comptroller and Auditor General's functions*

- 6 (1) The Comptroller and Auditor General may prepare a scheme...

### *Comptroller and Auditor General: vacancy or incapacity*

- 7 (1) This paragraph applies if the office of Comptroller and...

### *Audit fees etc*

- 8 (1) NAO may charge fees for audits carried out by...

### *Reports*

- 9 (1) NAO and the Comptroller and Auditor General must, as...

### *Code of practice*

- 10 (1) NAO and the Comptroller and Auditor General must jointly...
- 11 (1) For the purposes of preparing or revising the code,...
- 12 (1) The code must include— (a) provision as to how...

### *Documents and information*

- 13 (1) Any document or information which a person is required...

## SCHEDULE 4 — Transitional provision relating to Part 2

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*Transfer of property etc*

- 1 (1) Before the appointed day the Comptroller and Auditor General...

*Tax consequences of transfers by virtue of paragraph 1(3)*

- 2 (1) For the purposes of the application of Part 5...  
3 (1) For the purposes of Part 8 of the Corporation...  
4 For the purposes of the Taxation of Chargeable Gains Act...

*Old Comptroller and Auditor General to continue to be Comptroller and Auditor General*

- 5 (1) This paragraph applies to the person who is the...

*Provision of services*

- 6 (1) This paragraph applies in relation to anything done by...  
7 (1) Paragraph 3 of Schedule 3 does not apply in...

*Indemnification*

- 8 (1) The liabilities covered by section 24 of this Act...

*NAO's procedural rules before rules made under paragraph 18 of Schedule 2*

- 9 (1) This paragraph applies until the first rules under paragraph...

SCHEDULE 5 — Consequential amendments relating to Part 2

Part 1 — MEANING OF “OLD NAO”

- 1 In this Schedule “old NAO” means the National Audit Office...

Part 2 — AMENDMENTS

*Exchequer and Audit Departments Act 1866*

- 2 In the Exchequer and Audit Departments Act 1866, omit sections...

*Exchequer and Audit Departments Act 1957*

- 3 (1) The Exchequer and Audit Departments Act 1957 is repealed....

*Public Records Act 1958*

- 4 In Schedule 1 to the Public Records Act 1958 (definition...

*Superannuation Act 1972*

- 5 The Superannuation Act 1972 is amended as follows.  
6 (1) In section 13 (the Comptroller and Auditor General), before...  
7 (1) In Schedule 1 (kinds of employment to which the...

*House of Commons Disqualification Act 1975*

- 8 (1) Schedule 1 to the House of Commons Disqualification Act...

*Northern Ireland Assembly Disqualification Act 1975*

- 9 (1) Schedule 1 to the Northern Ireland Assembly Disqualification Act...

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*Parliamentary and other Pensions and Salaries Act 1976*

10 (1) In section 6 of the Parliamentary and other Pensions...

*Race Relations Act 1976*

11 (1) In Part 2 of Schedule 1A to the Race...

*Interpretation Act 1978*

12 In Schedule 1 to the Interpretation Act 1978, in the...

*National Audit Act 1983*

13 (1) In the National Audit Act 1983, omit the following...

*Finance Act 1989*

14 (1) Section 182 of the Finance Act 1989 (disclosure of...

*Social Security Administration Act 1992*

15 (1) In section 123 of the Social Security Administration Act...

*Taxation of Chargeable Gains Act 1992*

16 In section 288 of the Taxation of Chargeable Gains Act...

*National Lottery etc. Act 1993*

17 In section 4B of the National Lottery etc. Act 1993...

*Employment Rights Act 1996*

18 In Schedule 1 to the Employment Rights Act 1996, omit...

*Government of Wales Act 1998*

19 In Schedule 12 to the Government of Wales Act 1998,...

*Government Resources and Accounts Act 2000*

20 In Schedule 1 to the Government Resources and Accounts Act...

*Freedom of Information Act 2000*

21 The Freedom of Information Act 2000 is amended as follows....

22 (1) In section 36 (exempt information: prejudice to effective conduct...

23 (1) In Part 6 of Schedule 1 (public authorities to...

*Public Finance and Accountability (Scotland) Act 2000*

24 In section 26D of the Public Finance and Accountability (Scotland)...

*Constitutional Reform Act 2005*

25 In Schedule 6 to the Constitutional Reform Act 2005, omit...



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*Government of Wales Act 2006*

- 26 The Government of Wales Act 2006 is amended as follows....
- 27 (1) In Schedule 5 (provision which may, or may not,...
- 28 (1) In Schedule 7 (provision which may, or may not,...

*Companies Act 2006*

- 29 The Companies Act 2006 is amended as follows.
- 30 In section 1230, omit subsection (3)(a).
- 31 In paragraph A32 of Part 2 of Schedule 2 and...

*Corporate Manslaughter and Corporate Homicide Act 2007*

- 32 (1) In Schedule 1 to the Corporate Manslaughter and Corporate...

*Parliamentary Standards Act 2009*

- 33 In paragraph 1 of Schedule 1 to the Parliamentary Standards...

*Equality Act 2010*

- 34 In Part 1 of Schedule 19 to the Equality Act...

SCHEDULE 6 — Powers of National Assembly for Wales: Auditor General for Wales

*Introductory*

- 1 In this Schedule “GOWA 2006” means the Government of Wales...

*Assembly Measures*

- 2 Schedule 5 to GOWA 2006 (Assembly Measures) is amended as...
- 3 In Part 1 (matters), under Field 14 (public administration) insert—...
- 4 (1) Part 2 (exceptions to matters and general restrictions) is...

*Acts of the Assembly*

- 5 Schedule 7 to GOWA 2006 (Acts of the Assembly) is...
- 6 In Part 1 (subjects), in paragraph 14 (public administration), after...
- 7 (1) Part 2 (general restrictions) is amended as follows.

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