

Status: Point in time view as at 01/04/2018.

Changes to legislation: There are currently no known outstanding effects for the Budget Responsibility and National Audit Act 2011, SCHEDULE 5. (See end of Document for details)

SCHEDULES

SCHEDULE 5

Section 26

CONSEQUENTIAL AMENDMENTS RELATING TO PART 2

PART 1

MEANING OF “OLD NAO”

- 1 In this Schedule “old NAO” means the National Audit Office established by section 3 of the National Audit Act 1983.

Commencement Information

- I1** Sch. 5 para. 1 in force at 1.4.2012 by S.I. 2011/2576, art. 5

PART 2

AMENDMENTS

Exchequer and Audit Departments Act 1866

- 2 In the Exchequer and Audit Departments Act 1866, omit sections 3 and 6 (which relate to the tenure of, and vacancies in, the office of Comptroller and Auditor General).

Commencement Information

- I2** Sch. 5 para. 2 in force at 1.4.2012 by S.I. 2011/2576, art. 5

Exchequer and Audit Departments Act 1957

- 3 (1) The Exchequer and Audit Departments Act 1957 is repealed.
- (2) Sub-paragraph (1) does not affect the position of any person by virtue of section 1(3A) of that Act (computation of salary of former Comptroller and Auditor General for purposes of pension).

Commencement Information

- I3** Sch. 5 para. 3 in force at 1.4.2012 by S.I. 2011/2576, art. 5

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Public Records Act 1958

- 4 In Schedule 1 to the Public Records Act 1958 (definition of public records), in Part 2 of the Table at the end of paragraph 3 the reference to old NAO is to be read as a reference to NAO.

Commencement Information

I4 [Sch. 5 para. 4](#) in force at 1.4.2012 by [S.I. 2011/2576](#), [art. 5](#)

Superannuation Act 1972

- 5 The Superannuation Act 1972 is amended as follows.

Commencement Information

I5 [Sch. 5 para. 5](#) in force at 1.4.2012 by [S.I. 2011/2576](#), [art. 5](#)

- 6 (1) In section 13 (the Comptroller and Auditor General), before subsection (1) insert—
- “(A1) This section does not apply to a person appointed as Comptroller and Auditor General under Part 2 of the Budget Responsibility and National Audit Act 2011.”
- (2) Sub-paragraph (1) does not affect the position of the person mentioned in paragraph 5(1) of Schedule 4 to this Act so far as section 13 of the 1972 Act applies in relation to that person's service as Comptroller and Auditor General before the appointed day (within the meaning of paragraph 5(4) of that Schedule).

Commencement Information

I6 [Sch. 5 para. 6](#) in force at 1.4.2012 by [S.I. 2011/2576](#), [art. 5](#)

- 7 (1) In Schedule 1 (kinds of employment to which the Act applies), in the list of “Other Bodies”—
- (a) omit “National Audit Office.”, and
- (b) insert at the appropriate place—“ Employment by the National Audit Office.”
- (2) Sub-paragraph (1) does not affect the position of any person who was a member of the staff of old NAO but who ceased to be a member before the appointed day (within the meaning of paragraph 1(11) of Schedule 4).

Commencement Information

I7 [Sch. 5 para. 7](#) in force at 1.4.2012 by [S.I. 2011/2576](#), [art. 5](#)

House of Commons Disqualification Act 1975

- 8 (1) Schedule 1 to the House of Commons Disqualification Act 1975 (offices disqualifying for membership) is amended as follows.

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- (2) In Part 2, insert at the appropriate place— “ The National Audit Office. ”
- (3) In Part 3—
- (a) omit “Comptroller and Auditor General.” and “Member of the staff of the National Audit Office.”, and
- (b) insert at the appropriate place— “ Employee of the National Audit Office. ”

Commencement Information

I8 Sch. 5 para. 8 in force at 1.4.2012 by S.I. 2011/2576, art. 5

Northern Ireland Assembly Disqualification Act 1975

- 9 (1) Schedule 1 to the Northern Ireland Assembly Disqualification Act 1975 (offices disqualifying for membership) is amended as follows.
- (2) In Part 2, insert at the appropriate place— “ The National Audit Office. ”
- (3) In Part 3—
- (a) omit “Comptroller and Auditor General.” and “Member of the staff of the National Audit Office.”, and
- (b) insert at the appropriate place— “ Employee of the National Audit Office. ”

Commencement Information

I9 Sch. 5 para. 9 in force at 1.4.2012 by S.I. 2011/2576, art. 5

Parliamentary and other Pensions and Salaries Act 1976

- 10 (1) In section 6 of the Parliamentary and other Pensions and Salaries Act 1976, omit subsection (3).
- (2) Sub-paragraph (1) does not affect the position of any person by virtue of section 1(3A) of the Exchequer and Audit Departments Act 1957.

Commencement Information

I10 Sch. 5 para. 10 in force at 1.4.2012 by S.I. 2011/2576, art. 5

Race Relations Act 1976

- 11 (1) In Part 2 of Schedule 1A to the Race Relations Act 1976 (bodies and persons subject to general statutory duty), under the heading “*Regulatory, audit and inspection*”—
- (a) insert at the appropriate place— “ The Comptroller and Auditor General. ”, and
- (b) the reference to old NAO is to be read as a reference to NAO.
- (2) Sub-paragraphs (3) and (4) apply in relation to any function that was a function of old NAO by virtue of Part 2 of that Schedule.

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- (3) Anything done by, on behalf of or in relation to old NAO has effect as if done by, on behalf of or in relation to the relevant person, so far as necessary or appropriate for continuing its effect after the coming into force of sub-paragraph (1).
- (4) Anything (including legal proceedings) which, immediately before the coming into force of sub-paragraph (1), is in the process of being done by, on behalf of or in relation to old NAO may be continued by, on behalf of or in relation to the relevant person.
- (5) “The relevant person” means—
- (a) in relation to matters within NAO's functions, NAO;
 - (b) in relation to matters within the Comptroller and Auditor General's functions, the Comptroller and Auditor General.
- (6) The amendments made by sub-paragraph (1) cease to have effect when the repeal of the Race Relations Act 1976 by Schedule 27 to the Equality Act 2010 has effect for all purposes.

Commencement Information

I11 [Sch. 5 para. 11](#) in force at 1.4.2012 by [S.I. 2011/2576](#), [art. 5](#)

Interpretation Act 1978

- 12 In Schedule 1 to the Interpretation Act 1978, in the definition of “Comptroller and Auditor General”, omit “appointed in pursuance of the Exchequer and Audit Departments Act 1866”.

Commencement Information

I12 [Sch. 5 para. 12](#) in force at 1.4.2012 by [S.I. 2011/2576](#), [art. 5](#)

National Audit Act 1983

- 13 (1) In the National Audit Act 1983, omit the following provisions—
- (a) sections 1, 3(1) to (6), 4 and 5;
 - (b) paragraphs 1 to 3 of Schedule 2;
 - (c) Schedule 3.
- (2) Sub-paragraph (1) does not affect the position of any person by virtue of paragraph 2(3) or (4) of Schedule 2 to that Act (transfers of staff).
- (3) The repeal of section 3(4) of that Act does not affect the position under the Superannuation Act 1972 of any person who was a member of the staff of old NAO but who ceased to be a member before the appointed day (within the meaning of paragraph 1(11) of Schedule 4).

Commencement Information

I13 [Sch. 5 para. 13](#) in force at 1.4.2012 by [S.I. 2011/2576](#), [art. 5](#) (with [art. 6](#))

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Finance Act 1989

- 14 (1) Section 182 of the Finance Act 1989 (disclosure of information) is amended as follows.
- (2) In subsection (4)(a)—
- (a) in sub-paragraph (i), for “and any member of the staff of the National Audit Office” substitute “, of the National Audit Office and any member or employee of that Office or of any member of the staff of the National Audit Office that was established by section 3 of the National Audit Act 1983”, and
- (b) after that sub-paragraph insert—
- “(ia) of the Comptroller and Auditor General for Northern Ireland and any member of the staff of the Northern Ireland Audit Office,”.
- (3) In subsection (6), after “Comptroller” insert “ and Auditor General, the Comptroller and Auditor General for Northern Ireland ”.
- (4) In subsection (11), omit paragraphs (a) and (b).

Commencement Information

I14 Sch. 5 para. 14 in force at 1.4.2012 by S.I. 2011/2576, art. 5

Social Security Administration Act 1992

- 15 (1) In section 123 of the Social Security Administration Act 1992 (unauthorised disclosure of information relating to particular persons), subsection (8) is amended as follows.
- (2) After paragraph (a) insert—
- “(aa) any member or employee of the National Audit Office;
- (ab) any other person who carries out the administrative work of the National Audit Office, or who provides, or is employed in the provision of, services to that Office;”.
- (3) In paragraph (i), omit “the National Audit Office or”.
- (4) In paragraph (j)—
- (a) for “either of those Offices” substitute “ the Northern Ireland Audit Office ”, and
- (b) for “either of them” substitute “ that Office ”.
- (5) After paragraph (j) insert—
- “(jza) the following persons—
- (i) any member of the staff of the National Audit Office that was established by section 3 of the National Audit Act 1983, or
- (ii) any other person who carried out the administrative work of that Office, or who provided, or who was employed in the provision of, services to that Office;”.

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Commencement Information

I15 [Sch. 5 para. 15](#) in force at 1.4.2012 by [S.I. 2011/2576](#), [art. 5](#)

Taxation of Chargeable Gains Act 1992

- 16 In section 288 of the Taxation of Chargeable Gains Act 1992 (interpretation), in subsection (3A), at the end insert—
 “(k) paragraph 4 of Schedule 4 to the Budget Responsibility and National Audit Act 2011.”

Commencement Information

I16 [Sch. 5 para. 16](#) in force at 1.4.2012 by [S.I. 2011/2576](#), [art. 5](#)

National Lottery etc. Act 1993

- 17 In section 4B of the National Lottery etc. Act 1993 (disclosure of information), in subsection (4)(f), for “the National Audit Office” substitute “ the Comptroller and Auditor General ”.

Commencement Information

I17 [Sch. 5 para. 17](#) in force at 1.4.2012 by [S.I. 2011/2576](#), [art. 5](#)

Employment Rights Act 1996

- 18 In Schedule 1 to the Employment Rights Act 1996, omit paragraph 22.

Commencement Information

I18 [Sch. 5 para. 18](#) in force at 1.4.2012 by [S.I. 2011/2576](#), [art. 5](#)

Government of Wales Act 1998

- 19 In Schedule 12 to the Government of Wales Act 1998, omit paragraph 1.

Commencement Information

I19 [Sch. 5 para. 19](#) in force at 1.4.2012 by [S.I. 2011/2576](#), [art. 5](#)

Government Resources and Accounts Act 2000

- 20 In Schedule 1 to the Government Resources and Accounts Act 2000, omit paragraph 18(2), (4) and (5).

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Commencement Information

I20 Sch. 5 para. 20 in force at 1.4.2012 by S.I. 2011/2576, art. 5

Freedom of Information Act 2000

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

Commencement Information

I21 Sch. 5 para. 21 in force at 1.4.2012 by S.I. 2011/2576, art. 5

- 22 (1) In section 36 (exempt information: prejudice to effective conduct of public affairs), in paragraph (i) of subsection (5), after “the National Audit Office” insert “ or the Comptroller and Auditor General ”.
- (2) The reference in that paragraph to old NAO is to be read as a reference to NAO.

Commencement Information

I22 Sch. 5 para. 22 in force at 1.4.2012 by S.I. 2011/2576, art. 5

- 23 (1) In Part 6 of Schedule 1 (public authorities to which Act applies)—
- (a) insert at the appropriate place— “ The Comptroller and Auditor General. ”, and
 - (b) the reference to old NAO is to be read as a reference to NAO.
- (2) Sub-paragraphs (3) and (4) apply in relation to any function that was a function of old NAO by virtue of Part 6 of that Schedule.
- (3) Anything done by, on behalf of or in relation to old NAO has effect as if done by, on behalf of or in relation to the relevant person, so far as necessary or appropriate for continuing its effect after the coming into force of sub-paragraph (1).
- (4) Anything (including legal proceedings) which, immediately before the coming into force of sub-paragraph (1), is in the process of being done by, on behalf of or in relation to old NAO may be continued by, on behalf of or in relation to the relevant person.
- (5) “The relevant person” means—
- (a) in relation to matters within NAO's functions, NAO;
 - (b) in relation to matters within the Comptroller and Auditor General's functions, the Comptroller and Auditor General.

Commencement Information

I23 Sch. 5 para. 23 in force at 1.4.2012 by S.I. 2011/2576, art. 5

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Public Finance and Accountability (Scotland) Act 2000

- 24 In section 26D of the Public Finance and Accountability (Scotland) Act 2000 (asp 1) (disclosure of results of data matching), in subsection (4), for paragraph (a) substitute—
“(a) the Comptroller and Auditor General.”.

Commencement Information
I24 Sch. 5 para. 24 in force at 1.4.2012 by S.I. 2011/2576, art. 5

Constitutional Reform Act 2005

- 25 In Schedule 6 to the Constitutional Reform Act 2005, omit paragraph 7.

Commencement Information
I25 Sch. 5 para. 25 in force at 1.4.2012 by S.I. 2011/2576, art. 5

Government of Wales Act 2006

- F126

Textual Amendments
F1 Sch. 5 paras. 26-28 omitted (1.4.2018) by virtue of Wales Act 2017 (c. 4), s. 71(4), Sch. 6 para. 86 (with Sch. 7 paras. 1, 6); S.I. 2017/1179, reg. 3(r)

- F127

Textual Amendments
F1 Sch. 5 paras. 26-28 omitted (1.4.2018) by virtue of Wales Act 2017 (c. 4), s. 71(4), Sch. 6 para. 86 (with Sch. 7 paras. 1, 6); S.I. 2017/1179, reg. 3(r)

- F128

Textual Amendments
F1 Sch. 5 paras. 26-28 omitted (1.4.2018) by virtue of Wales Act 2017 (c. 4), s. 71(4), Sch. 6 para. 86 (with Sch. 7 paras. 1, 6); S.I. 2017/1179, reg. 3(r)

Companies Act 2006

- 29 The Companies Act 2006 is amended as follows.

Commencement Information
I26 Sch. 5 para. 29 in force at 1.4.2012 by S.I. 2011/2576, art. 5

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30 In section 1230, omit subsection (3)(a).

Commencement Information

I27 Sch. 5 para. 30 in force at 1.4.2012 by S.I. 2011/2576, art. 5

31 In paragraph A32 of Part 2 of Schedule 2 and paragraph 47 of Schedule 11A (which provide exceptions to certain restrictions on disclosure of information), for “the National Audit Office” substitute “ the Comptroller and Auditor General ”.

Commencement Information

I28 Sch. 5 para. 31 in force at 1.4.2012 by S.I. 2011/2576, art. 5

Corporate Manslaughter and Corporate Homicide Act 2007

32 (1) In Schedule 1 to the Corporate Manslaughter and Corporate Homicide Act 2007 (list of government departments etc to which Act applies), omit the reference to old NAO.

(2) In relation to any offence alleged to have been committed by old NAO before the coming into force of sub-paragraph (1), proceedings may be brought or continued against NAO as if anything done by, on behalf of or in relation to old NAO had been done by, on behalf of or in relation to NAO.

Commencement Information

I29 Sch. 5 para. 32 in force at 1.4.2012 by S.I. 2011/2576, art. 5

Parliamentary Standards Act 2009

33 In paragraph 1 of Schedule 1 to the Parliamentary Standards Act 2009 (membership of Independent Parliamentary Standards Authority), for sub-paragraph (3) substitute—

“(3) At least one of the members of the IPSA must be a person who is eligible for appointment as a statutory auditor by virtue of Chapter 2 of Part 42 of the Companies Act 2006.”

Commencement Information

I30 Sch. 5 para. 33 in force at 1.4.2012 by S.I. 2011/2576, art. 5

Equality Act 2010

34 In Part 1 of Schedule 19 to the Equality Act 2010 (public authorities: general), under the heading “*Industry, business, finance etc.*” insert at the appropriate place — “ The Comptroller and Auditor General. ”

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Commencement Information

I31 [Sch. 5 para. 34](#) in force at 1.4.2012 by [S.I. 2011/2576](#), [art. 5](#)

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