

These notes refer to the Budget Responsibility and National Audit Act 2011 (c.4) which received Royal Assent on 22 March 2011

BUDGET RESPONSIBILITY AND NATIONAL AUDIT ACT 2011

EXPLANATORY NOTES

COMMENTARY ON SECTIONS AND SCHEDULES

Part 2: National Audit

Comptroller and Auditor General

Section 17: How functions are to be exercised

71. This section sets out the way in which the C&AG exercises his functions.
72. Subject to certain limitations, the C&AG has complete discretion in the carrying out of his functions, including in determining whether to carry out an examination under Part 2 of the 1983 Act and as to the manner in which any such examination is carried out.
73. *Subsections (3) and (4)* set out some specific limitations to the C&AG's powers. In particular he must aim to do things efficiently and cost-effectively. *Subsection (5)* signposts the provisions in the Act that affect how the C&AG carries out the functions of the office.