

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 20: Incorporation of NAO

77. This section establishes a new corporate body, the National Audit Office (NAO). Further details of the new NAO's constitution and functions, including rules on membership and status and the appointment of members and staff, are set out in [Schedule 2](#).
78. The existing NAO is not a corporate body. Instead it is composed of the C&AG (who is a corporation sole) and the staff appointed by the C&AG. The new corporate NAO will be a separate legal entity with a newly-established governance structure and constitution, and functions which include providing resources for the C&AG. These structures are based on established good practice, adapted for the unique role of the C&AG.