

The Comptroller and Auditor General's powers

The (C&AG) was given explicit statutory powers to carry out value for money work in the National Audit Act of 1983. The Act states that the C&AG may “...carry out examinations into the economy, efficiency and effectiveness with which any [government department or other relevant body] has used its resources in discharging its functions”.

As well as government departments and agencies, the 1983 Act allows the NAO to undertake value for money work in a range of other organisations where public money is spent, such as NHS Trusts and universities.

The C&AG exercises his powers by:

- Deciding whether, when and how many value for money examinations are carried out.
- Determining whether and how the results of these examinations are reported to Parliament.
- Using rights of access to documents and staff and seeking additional information and explanations when reasonably required.

The C&AG uses his powers to:

- decide which value for money examinations to carry out;
- decide how to report results to Parliament; and
- use rights of access to documents and staff to get information and explanations.

The Act does not allow the C&AG to question the merits of policy objectives. This is vital in safeguarding our independence and objectivity and means we are free from political influence. We do however examine how policy is formulated, and frequently examine aspects of the policy-making process.