

## Accounts and audit

927. (1) Without prejudice to the requirements of Part 6 ) in relation to financial statements, the Supervisory Authority shall keep records of, and prepare all proper and usual accounts of—

- (a) all income received by it, including records of the sources of that income,
- (b) all expenditure incurred by it, and
- (c) its assets and liabilities.

(2) Not later than 3 months after the end of the financial year to which the accounts relate, the Supervisory Authority shall submit the accounts prepared under this section to the Comptroller and Auditor General for audit.

(3) After the audit, the Comptroller and Auditor General shall present to the Minister the audited accounts together with the Comptroller and Auditor General's report.

(4) The Minister shall ensure that, as soon as practicable after those accounts and that report are presented to the Minister, copies of them are—

- (a) laid before each House of the Oireachtas, and
- (b) supplied to the prescribed accountancy bodies.

(5) The Supervisory Authority shall—

(a) at the Minister's request, permit any person appointed by the Minister to examine its accounts in respect of any financial year or other period,

- (b) facilitate the examination of the accounts by the person appointed, and
- (c) pay any fee that is set by the Minister for the examination.