

Number and type of accounts

We audit a variety of accounts, most of which are prepared under the government's Financial Reporting Manual, but many that are prepared in accordance with the legislation and standards covering companies, charities, pension schemes, and international bodies.

Each year we audit around 500 accounts.

Whole of Government Accounts

We are responsible for the external audit of the Whole of Government Accounts, which the government produces as a consolidation of the financial statements of all parts of the UK public sector. More details are available on the [Financial management](#) option within the publications filter.

Government owned companies

The provisions of the Companies Act enabling the NAO to audit the financial statements of Government owned companies came into force for the 2008-09 accounting period.

There are separate provisions for profit making and non-profit making companies.

Profit making companies will remain responsible for the appointment of their auditors but since 2008-09 the C&AG is eligible to accept such engagements.

Certain other non-profit making companies which exercise functions of a public nature or are entirely or substantially funded from public money, as designated by HM Treasury, are audited by the C&AG.

