

Preparation and Audit of the Accounts

The Accounts have been prepared in accordance with a Treasury Direction dated 11 December 2007 in pursuance of Section 7(2) of the Government Resources and Accounts Act 2000 and audited by the Comptroller and Auditor General.

The VMD's income and expenditure was monitored under a net control total by HM Treasury and was also incorporated into the Defra Resource Accounting total.

So far as the Accounting Officer is aware, there is no relevant audit information of which the VMD's auditors are unaware. The Accounting Officer has taken all the steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the VMD's auditors are aware of that information.

