STATUTORY INSTRUMENTS

1986 No. 1271

LOCAL GOVERNMENT, ENGLAND AND WALES

The Accounts and Audit (Amendment) Regulations 1986

Made - - -	21*st July* 1986
Laid before Parliament	24*th July* 1986
Coming into Operation	14*th August* 1986

The Secretary of State for the Environment and the Secretary of State for Wales, after consultation with the Audit Commission, such associations of local authorities as appear to them to be concerned and such bodies of accountants as appear to them to be appropriate, in exercise of their powers under sections 23 and 35 of the Local Government Finance Act 1982(**a**) and of all other powers enabling them in that behalf, hereby make the following regulations:—

Citation and commencement

1. These regulations may be cited as the Accounts and Audit (Amendment) Regulations 1986 and shall come into operation on 14th August 1986.

Amendments

2. The Accounts and Audit Regulations 1983(**b**) shall have effect in relation to accounts for periods beginning on or after 1st April 1986 with the following amendments —

(*a*) in regulation 7 for paragraph (2), there shall be substituted:—

"(2) This paragraph applies to the following bodies:—

(*a*) the council of a county, a district or a London borough and the Council of the Isles of Scilly;

(*aa*) a joint authority, the Inner London Education Authority and an authority established by the Waste Regulation and Disposal (Authorities) Order 1985(**c**);

(*b*) any committee of a body mentioned in sub-paragraphs (*a*) or (*aa*) above which is required to keep separate accounts;

(*c*) any joint committee of two or more bodies mentioned in sub-paragraphs (*a*) or (*aa*) above;

(*d*) any combined police authority; and

(*e*) any fire authority constituted by a combination scheme.";

(**a**) 1982 c.32. (**b**) S.I. 1983/1761. (**c**) S.I. 1985/1884.

(*b*) in regulation 11(3) for the words "the date appointed by the auditor under regulation 8", there shall be substituted the words "the period during which the accounts and other documents are made available under regulation 9";

(*c*) in regulation 14 for paragraph (6), there shall be substituted:—

"(6) A parish council, a community council, a joint committee of the councils of two or more parish or community councils, the Council of the Isles of Scilly or the chairman of a parish meeting may, instead of giving notice under paragraph (1), display a notice containing the requisite information in a conspicuous place or places in the areas to which the accounts relate for a period of not less than 28 days commencing at the earliest possible date after the conclusion of the audit or, as the case may be, the meeting at which the auditor's report was taken into consideration.";

(*d*) after regulation 14(6) there shall be added:—

"(6A) A parish or community council with a population of less than 2,000, a joint committee of the councils of two or more such parish or community councils, the Council of the Isles of Scilly or the chairman of the parish meeting may, instead of giving notice under paragraph (2), display a notice containing the requisite information in a conspicuous place or places in the areas to which the accounts relate for a period of not less than 28 days commencing at the earliest possible date after the meeting at which the auditor's report was taken into consideration.";

(*e*) in regulation 14(7) for the words "paragraph (5)", there shall be substituted the words "paragraphs (6) and (6A)"; and

(*f*) in regulation 16 for the words "regulation 11(3)", there shall be substituted the words "regulation 11(4)".

Nicholas Ridley,
Secretary of State for the Environment.

18th July 1986.

Nicholas Edwards,
Secretary of State for Wales.

21st July 1986.

EXPLANATORY NOTE

(*This Note is not part of the Regulations.*)

The Accounts and Audit Regulations 1983 make provision in respect of the accounts and the audit of certain bodies, including county councils, district councils, London borough councils, parish and community councils, whose accounts are required to be audited in accordance with Part III of the Local Government Finance Act 1982.

These regulations amend those Regulations so that regulation 7 (preparation of statement of accounts) applies in relation to the accounts of the Inner London Education Authority, joint authorities established under Part IV of the Local Government Act 1985 and authorities established by the Waste Regulation and Disposal (Authorities) Order 1985 for periods beginning on or after 1st April 1986.

Minor amendments are also made to the Regulations relating to notice by advertisement of public rights, (regulation ,11), notice by advertisement of conclusion of audit, (regulation 14) and extraordinary audit, (regulation 16).

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