



Local Government Finance Act 1988

1988 CHAPTER 41

PART VIII

FINANCIAL ADMINISTRATION

113 Qualifications of responsible officer

- (1) On and after the commencement day the person having responsibility for the administration of the financial affairs of a relevant authority under section 151 of the 1972 Act, section 73 of the 1985 Act or section 112 above shall fulfil the requirement in one (or the requirements in each) of the paragraphs of subsection (2) below.
- (2) The requirements are that—
 - (a) he is a member of one or more of the bodies mentioned in subsection (3) below;
 - (b) immediately before the commencement day he had responsibility for the administration of the financial affairs of any of the authorities mentioned in section 111(2)(a) to (k) above under section 151 of the 1972 Act or section 73 of the 1985 Act.
- (3) The bodies are—
 - (a) the Institute of Chartered Accountants in England and Wales,
 - (b) the Institute of Chartered Accountants of Scotland,
 - (c) the Chartered Association of Certified Accountants,
 - (d) the Chartered Institute of Public Finance and Accountancy,
 - (e) the Institute of Chartered Accountants in Ireland,
 - (f) the Chartered Institute of Management Accountants, and
 - (g) any other body of accountants established in the United Kingdom and for the time being approved by the Secretary of State for the purposes of this section.
- (4) The authority mentioned in subsection (2)(b) above need not be the same as that under consideration for the purpose of applying subsection (1) above.