
STATUTORY INSTRUMENTS

1990 No. 435

LOCAL GOVERNMENT, ENGLAND AND WALES

The Accounts and Audit (Amendment) Regulations 1990

<i>Made</i>	- - - -	<i>5th March 1990</i>
<i>Laid before Parliament</i>		<i>9th March 1990</i>
<i>Coming into force</i>	- -	<i>1st April 1990</i>

The Secretary of State for the Environment, in exercise of the powers conferred on him by section 23(1) and (2) of the Local Government Finance Act 1982 (1) and of all other powers enabling him in that behalf, and after consulting in accordance with section 35(3) of that Act the Audit Commission, such associations of local authorities as appear to him to be concerned and such bodies of accountants as appear to him to be appropriate, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Accounts and Audit (Amendment) Regulations 1990 and shall come into force on 1st April 1990.

Amendments

2. The Accounts and Audit Regulations 1983 (2) are amended as follows—
- (a) in regulation 2(2) for the words “of the rate fund and superannuation fund of the City” there shall be substituted the words “referred to in section 12(3) of the 1982 Act” (3); and
 - (b) in regulation 7(2) (aa) the words, “the Inner London Education Authority” (4) shall be omitted; and
 - (c) in regulation 7(2), after sub-paragraph (c), there shall be inserted —
“(cc) the Broads Authority” (5).

(1) 1982 c. 32

(2) S.I. 1983/1761, amended by S.I. 1986/1271

(3) Section 12(3) was substituted by paragraph 3(2) of Schedule 12 to the Local Government Finance Act 1988 (c. 41)

(4) The Inner London Education Authority is abolished by section 162 of the Education Reform Act 1988 (c. 40) with effect from 1st April 1990.

(5) The Broads Authority was established by section 1(1) of the Norfolk and Suffolk Broads Act 1988 (c. 4). Section 17(10) of that Act inserts “the Broads Authority” in section 12(2) of the Local Government Finance Act 1982.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Application

3.—(1) Regulation 2(a) and (b) above shall have effect in relation to accounts for periods beginning on or after 1st April 1990.

(2) Regulation 2(c) above shall (from the date of the commencement of these Regulations) have effect in relation to accounts for periods beginning on or after 1st April 1989.

5th March 1990

Chris Patten
Secretary of State for the Environment

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Accounts and Audit Regulations 1983 by deleting the reference in regulation 7 to the Inner London Education Authority (which is abolished from 1st April 1990), and by amending the reference in regulation 2(2) to the accounts of the City so as to refer to the accounts mentioned in section 12(3) of the Local Government Finance Act 1982 (as substituted by paragraph 5 of Schedule 12 to the Local Government Finance Act 1988). These amendments have effect for accounts for periods beginning on or after 1st April 1990.

The Regulations also add the Broads Authority to the list of bodies in regulation 7(2) (preparation of statements of accounts). This amendment has effect, from the date of the commencement of these Regulations, for accounts for periods beginning on or after 1st April 1989.