
STATUTORY INSTRUMENTS

2011 No. 817

The Accounts and Audit (England) Regulations 2011

PART 6

Audit procedure

Appointment of date for the exercise of rights of electors

21. The auditor must, for the purpose of the exercise of rights under section 15 (right of local government elector to request an opportunity to question the auditor about the accounts) and 16 (right of local government elector to make objections to the auditor) of the 1998 Act, appoint a date on or after which those rights may be exercised, and must notify the relevant body concerned of that date.

Public inspection of accounts

22. A relevant body notified under regulation 21 must make the accounts and other documents mentioned in section 15 (inspection of documents and questions at audit) of the 1998 Act available in accordance with the procedure specified for larger relevant bodies in regulation 9, or for smaller relevant bodies in regulation 14, as appropriate.

Alteration of accounts

23. Except with the consent of the auditor, accounts and other documents must not be altered after the date on which they are first made available for inspection in pursuance of either regulations 9 or 14.

Notice of public rights

24. A relevant body must give notice of public rights in accordance with the procedure specified for larger relevant bodies in regulation 10, or for smaller relevant bodies in regulation 15.

Written notice of objection

25.—(1) Any written notice of an objection given in pursuance of section 16 of the 1998 Act must state the facts on which the local government elector relies, and contain, so far as possible—

- (a) particulars of any item of account which is alleged to be contrary to law, and
- (b) particulars of any matter in respect of which it is proposed that the auditor could make a report under section 8 (immediate and other reports in public interest) of that Act.

(2) In relation to relevant bodies to which Part 3 of the Local Government Act 2000(1) (conduct of local government members and employees) applies, paragraph (1) applies in respect of matters occurring before such a body first adopted a code of conduct under that Act or such a code was first applied to it, with the addition of particulars of any person from whom it is alleged that the auditor

should certify under section 18(2) (recovery of amount not accounted for etc.) of the 1998 Act that a sum or amount of loss or deficiency is due and the sum of that amount.

Notice of conclusion of audit

26. A relevant body must give notice of conclusion of audit in accordance with the procedure specified for larger relevant bodies in regulation 11, or for smaller relevant bodies in regulation 16, as appropriate.

Publication of annual audit letter

27. As soon as reasonably possible after receipt of the annual letter from the auditor, the members of the relevant body meeting as a whole or, in the case of a larger relevant body only, a committee of that body, must meet to consider it and following that consideration must—

- (a) publish the annual audit letter received from the auditor; and
- (b) make copies available for purchase by any person on payment of such sum as the relevant body may reasonably require.

Extraordinary audit

28. Where, under section 25 (extraordinary audit) of the 1998 Act, the Commission directs an auditor to hold an extraordinary audit of accounts of a relevant body, the body must—

- (a) in the case of a larger relevant body, give notice by advertisement, and
- (b) in the case of a smaller relevant body, display a notice in a conspicuous place or places in the area of the body,

concerning the right of any local government elector for the area to which the accounts relate to make objections to any of those accounts.

(2) Section 18 was repealed by section 90(3) of the Local Government Act 2000 (c. 22). Regulation 25(2) would apply in the event of an historical audit (to which section 18 applied), which has been completed and closed, being re-opened in the event of financial irregularities coming to light.