

SCHEDULES

SCHEDULE 8

REGISTRATION OF SCHEMES: AMENDMENT OF SCHEDULE 2 TO THE 1976 ACT

- 7 For paragraph 6 there shall be substituted—
- “6 (1) A local authority shall, before the end of the period of three months beginning with the date of any local lottery promoted by them, send a return in respect of the lottery to the Board.
- (2) The return shall be in such form and contain such information as the Board may direct.
- (3) A direction under sub-paragraph (2) above shall be given in writing and may be varied or revoked by a subsequent direction.
- 6A (1) The Board shall preserve any return sent to them under paragraph 6 above for a period of at least eighteen months, and during that period shall keep it deposited at their office and permit any member of the public to inspect it during office hours on payment of a prescribed fee.
- (2) Any fees received by the Board by virtue of this paragraph shall be paid into the Consolidated Fund.
- 6B (1) A local authority shall preserve all documents of theirs, including all information kept by them otherwise than in writing, relating to a local lottery promoted by them until the end of the period of two years beginning with the date of the lottery.
- (2) The Board may direct that, subject to such conditions as may be specified in the direction, sub-paragraph (1) above shall not apply to documents or information specified, or of a description specified, in the direction.
- (3) A direction under sub-paragraph (2) above shall be given in writing and may be varied or revoked by a subsequent direction.
- 6C The Board may require a local authority—
- (a) to provide the Board with such information as they may require relating to a local lottery promoted or to be promoted by the authority;
- (b) to allow the Board to inspect and take copies of any documents of the authority, including any information kept by the authority otherwise than in writing, relating to such a lottery;
- (c) where such information is kept by means of a computer, to give the Board such assistance as they may require to enable them to inspect and take copies of the information in a visible and legible form and to inspect and check the operation of any computer, and any associated apparatus or material, that is or has been in use in connection with the keeping of the information;

Status: This is the original version (as it was originally enacted).

- (d) to allow the Board to inspect any aspect of the management of such a lottery.
- 6D (1) Subject to sub-paragraph (10) below, where the total value of the tickets or chances sold in all local lotteries held in any one financial year and promoted by the same local authority is more than £100,000, the authority shall send to the Board accounts for those lotteries together with a report on the accounts prepared by a qualifying auditor.
- (2) The accounts shall be sent to the Board within ten months of the end of the financial year in which the lotteries to which they relate were held.
- (3) Accounts under this paragraph shall comply with any directions given by the Board as to the information to be contained in such accounts, the manner in which such information is to be presented or the methods and principles according to which such accounts are to be prepared.
- (4) Any directions under sub-paragraph (3) above shall be given in writing and may be varied or revoked by subsequent directions.
- (5) In sub-paragraph (1) above “qualifying auditor” means a person who is—
- (a) eligible for appointment as a company auditor under section 25 of the Companies Act 1989;
 - (b) a member of the Chartered Institute of Public Finance and Accountancy; or
 - (c) a firm each of the members of which is a member of that institute;
- and who is not disqualified by sub-paragraph (6) below.
- (6) The following persons are disqualified—
- (a) a member, officer or employee of the local authority;
 - (b) a partner or employee of such a person;
 - (c) a partnership of which a person disqualified by paragraph (a) or (b) above is a member.
- (7) The auditor’s report on any accounts under this paragraph shall state whether in the auditor’s opinion the accounts have been properly prepared in accordance with any directions given under sub-paragraph (3) above.
- (8) The auditor shall, in preparing his report, carry out such investigations as will enable him to form an opinion as to—
- (a) whether proper accounting records have been kept by the local authority; and
 - (b) whether the authority’s accounts are in agreement with the accounting records.
- (9) If the auditor fails to obtain all the information and explanations that, to the best of his knowledge and belief, are necessary for the purposes of his audit, his report shall state that fact.
- (10) Sub-paragraph (1) above does not apply to a local authority in relation to any financial year if the promotion of every local lottery promoted

by them held in that year is managed by a person certified under Schedule 2A below as a lottery manager.

- (11) For the purposes of this paragraph a lottery is held in the financial year in which the date of the lottery falls.
- (12) In this paragraph “financial year” means a period of twelve months beginning with 1st April.”