
STATUTORY INSTRUMENTS

1994 No. 2825

The Local Government Changes for
England (Finance) Regulations 1994

PART III

TRANSITIONAL PROVISIONS

Accounts subject to audit

20.—(1) Any accounts of an abolished authority which have not been audited in accordance with Part III of the 1982 Act before the reorganisation date shall be required to be so audited on or after that date.

(2) Section 16(2) of the 1982 Act shall have effect on or after the reorganisation date in relation to the accounts of the abolished authority as if the reference to any officer or member of a body whose accounts are required to be audited and who may be required by the auditor to give information or explanation included any officer or member of a successor authority or a residuary body established by order under section 22 of the Act (residuary bodies).