
STATUTORY INSTRUMENTS

2011 No. 817

LOCAL GOVERNMENT, ENGLAND

The Accounts and Audit (England) Regulations 2011

Made - - - - *15th March 2011*
Laid before Parliament *21st March 2011*
Coming into force *31st March 2011*

THE ACCOUNTS AND AUDIT (ENGLAND) REGULATIONS 2011

PART 1

Introductory

1. Citation, commencement and application
2. Interpretation
3. Revocations

PART 2

Financial management and internal control

4. Responsibility for financial management
5. Accounting records and control systems
6. Internal audit

PART 3

Published accounts and audit – larger relevant bodies

7. Statement of accounts
8. Signing, approval and publication of statement of accounts
9. Procedure for public inspection of accounts
10. Notice of public rights
11. Notice of conclusion of audit

PART 4

Published accounts and audit - smaller relevant bodies

12. Accounting statements
13. Signing, approval and publication of accounting statements

Status: This is the original version (as it was originally made).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

14. Procedure for public inspection of accounts
15. Notice of public rights
16. Notice of conclusion of audit

PART 5

Particular authorities

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19. Summary statement of accounts – Greater London Authority
20. Joint committees etc

PART 6

Audit procedure

21. Appointment of date for the exercise of rights of electors
22. Public inspection of accounts
23. Alteration of accounts
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25. Written notice of objection
26. Notice of conclusion of audit
27. Publication of annual audit letter
28. Extraordinary audit
Signature

SCHEDULE —

Explanatory Note