



Local Government Act 1988

1988 CHAPTER 9

[^{F1}PART I]

COMPETITION

Accounts, reports and information

[^{F1}11] **Report for financial year.**

- (1) This section applies where a defined authority carry out, in the financial year beginning in 1989 or in a subsequent financial year, work which falls within a defined activity and fulfils the condition that—
 - (a) it is carried out under a works contract to which section 4 above applies, or
 - (b) section 6 above applies to it.
- (2) The authority shall prepare a report for the financial year concerned, containing as regards all work which falls within that activity, is carried out by them in that year and fulfils that condition—
 - (a) a summary of the account kept for that year under section 9 above as regards the work,
 - (b) a statement showing whether the requirement under section 10 above has been fulfilled for that year as regards the work,
 - (c) a statement identifying such of the work (if any) as falls only within the activity by virtue of a decision under section 2(5) above,
 - (d) a statement identifying such of the work (if any) as falls within the activity by virtue of a decision under section 2(7) above, and
 - (e) a statement identifying such of the work (if any) as is work to which section 6 above applies by virtue of a decision under section 6(4) above.
- (3) The summary referred to in subsection (2)(a) above shall present fairly the financial result, during the financial year concerned, of the work having been carried out and shall be expressed in such form as the Secretary of State may specify.

Status: Point in time view as at 27/07/1999. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1988, Section 11. (See end of Document for details)

- (4) A report under this section shall also contain, as regards the work, such other information (and expressed in such form) as the Secretary of State may specify.
- (5) A report under this section shall also contain such information (and expressed in such form) as the Secretary of State may specify as regards work which falls within the defined activity, was carried out by the authority in the financial year preceding the financial year concerned, and fulfils the condition that—
- (a) it was carried out under a works contract to which section 4 above applies, or
 - (b) section 6 above applies to it.
- (6) The report may contain such other information as the authority think fit.
- (7) The report must be prepared not later than 30th September in the financial year following that for which it is prepared, and the authority concerned shall send a copy to the Secretary of State and to their auditor not later than 31st October in the financial year following that for which it is prepared.
- (8) Where an authority's auditor has been sent a copy of a report in accordance with subsection (7) above, he shall consider the statement contained in the report by virtue of subsection (2)(b) above, and shall give his written opinion on the statement to the authority and to the Secretary of State.
- (9) For the purposes of subsections (7) and (8) above an authority's auditor is the person who under any enactment is appointed, for the financial year for which the report is prepared, to audit the authority's accounts.]

Textual Amendments

- F1** S. 11 repealed (E.W.) (27.7.1999 with effect in accordance with ss. 21, 27 of the amending Act) by 1999 c. 27, ss. 21(1)(b), 34, **Sch. 2(1)**, Note

Modifications etc. (not altering text)

- C1** S. 11 applied (9.1.1995) by S.I. 1994/3167, **reg. 13**
S. 11 applied (with modification) (15.8.1994) by 1994 c. 19, s. 52 (with ss. 54(5)(7), 55(5), Sch. 17 para. 22(1), 23(2)); S.I. 1994/2109, **art. 2**
- C2** S. 11(7) excluded (9.1.1995) by S.I. 1994/3167, **reg. 16(2)**

Status:

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Changes to legislation:

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