



Local Government Finance Act 1982

1982 CHAPTER 32

PART III

ACCOUNTS AND AUDIT

Miscellaneous and supplementary

26 Studies for improving economy etc. in services.

- (1) The Commission shall undertake or promote comparative and other studies designed to enable it to make recommendations for improving economy, efficiency and effectiveness in the provision of local authority services and of other services provided by bodies whose accounts are required to be audited in accordance with this Part of this Act, and for improving the financial or other management of such bodies.
- (2) The Commission may undertake or promote other studies relating to the provision by such bodies of their services besides the studies referred to in subsection (1) above and section 27 below.
- (3) The Commission shall publish or otherwise make available its recommendations and the results of any studies under this section [^{F1}and, in the case of studies relating to a health service body, shall, on request, furnish to the Comptroller and Auditor General, all material relevant to the studies].
- (4) Before undertaking or promoting any study under this section the Commission shall consult such associations of local authorities or other bodies whose accounts are required to be audited in accordance with this Part of this Act as appear to it to be concerned and such associations of employees as appear to it to be appropriate [^{F2}and, in the case of any health service bodies, the Commission shall also consult the Secretary of State and the Comptroller and Auditor General].

Status: Point in time view as at 27/08/1991. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 1982, Cross Heading: Miscellaneous and supplementary. (See end of Document for details)

Textual Amendments

- F1** Words added by [National Health Service and Community Care Act 1990 \(c. 19, SIF 113:2\), s. 20\(1\), Sch. 4 para. 18\(1\)](#)
- F2** Words added by [National Health Service and Community Care Act 1990 \(c. 19, SIF 113:2\), s. 20\(1\), Sch. 4 para. 18\(2\)](#)

Modifications etc. (not altering text)

- C8** [S. 26\(1\)](#) extended (6.5.1992) by [Local Government Act 1992 \(c. 19\), s. 3\(3\)](#).
- C9** [S. 26\(4\)](#) excluded (6.5.1992) by [Local Government Act 1992 \(c. 19\), s. 3\(3\)](#).

27 Reports on impact of statutory provisions etc.

- (1) In addition to the studies referred to in section 26(1) above, the Commission shall undertake or promote studies designed to enable it to prepare reports as to the impact—
- (a) of the operation of any particular statutory provision or provisions; or
 - (b) of any directions or guidance given by a Minister of the Crown (whether pursuant to any such provision or otherwise),

on economy, efficiency and effectiveness in the provision of local authority services and of other services provided by bodies whose accounts are required to be audited in accordance with this Part of this Act [^{F3}other than health service bodies], or on the financial management of such bodies.

- (2) The Commission shall publish or otherwise make available its report of the results of any study under this section, and shall send a copy of any such report to the Comptroller and Auditor General.
- (3) Where the Comptroller and Auditor General has received a copy of any such report he may require the Commission to furnish him with any information obtained by it in connection with the preparation of the report, and for that purpose the Commission shall permit any person authorised by him to inspect and make copies of any documents containing any such information; but no information shall be required by the Comptroller and Auditor General under this section in respect of any particular body.
- (4) The Comptroller and Auditor General shall from time to time lay before the House of Commons a report of any matters which, in his opinion, arise out of any studies of the Commission under this section and ought to be drawn to the attention of that House.
- (5) Before undertaking or promoting any study under this section the Commission shall consult—
- (a) the Comptroller and Auditor General;
 - (b) any Minister of the Crown who appears to it to be concerned; and
 - (c) such associations of local authorities or other bodies whose accounts are required to be audited in accordance with this Part of this Act as appear to it to be concerned and such associations of employees as appear to it to be appropriate.

[^{F4}(6) Notwithstanding that the services provided by health service bodies are excluded from the scope of studies under this section, in undertaking or promoting studies under section 26(1) above relating to a health service body, the Commission may take into account the implementation by the body of—

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- (a) any particular statutory provision or provisions, and
- (b) any directions or guidance given by the Secretary of State (whether pursuant to any such provision or otherwise),

but the power conferred by this subsection shall not be construed as entitling the Commission to question the merits of the policy objectives of the Secretary of State.]

Textual Amendments

- F3** Words inserted by [National Health Service and Community Care Act 1990 \(c. 19, SIF 113:2\), s. 20\(1\), Sch. 4 para. 19\(1\)](#)
- F4** [S. 27\(6\)](#) added by [National Health Service and Community Care Act 1990 \(c. 19, SIF 113:2\), s. 20\(1\), Sch. 4 para. 19\(2\)](#)

28 Furnishing of information and documents to Commission.

- (1) Without prejudice to any other provision of this Part of this Act, the Commission may require any body whose accounts are required to be audited in accordance with this Part of this Act, and any officer or member of any such body, to furnish the Commission or any person authorised by it with all such information as the Commission or that person may reasonably require for the discharge of the functions under this Part of this Act of the Commission or of that person, including the carrying out of any study under section 26 or 27 above.
- (2) For the purpose of assisting the Commission to maintain proper standards in the auditing of the accounts of any such body the Commission may require that body to make available for inspection by or on behalf of the Commission the accounts concerned and such other documents relating to the body as might reasonably be required by an auditor for the purposes of the audit.
- (3) Subsections (4) and (5) of section 16 above shall apply in relation to a requirement imposed on any officer or member of a body under subsection (1) above as they apply in relation to a requirement imposed under that section.

Modifications etc. (not altering text)

- C10** [S. 28\(1\)](#) amended (28..11.1994) by [S.I. 1994/2825, reg. 21](#)

VALID FROM 29/06/1996

[^{F5}28AA Collaborative studies of social services.

- (1) At the request of the Secretary of State, the Commission may assist the Secretary of State in any study designed to improve economy, efficiency, effectiveness and quality of performance in the discharge of social services functions by local authorities.
- (2) In this section “social services functions” means—
 - (a) any function under any enactment for the time being specified in Schedule 1 to the ^{M1}Local Authority Social Services Act 1970; and

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- (b) any function for the time being designated by an order made by the Secretary of State under section 2(2) of the 1970 Act as being appropriate for discharge through a local authority's social services committee.
- (3) In the following provisions of this section "study" means a study of a description mentioned in subsection (1) above.
- (4) If the Commission require—
- (a) any local authority included in a study, or
 - (b) any officer or member of such an authority,
- to supply the Commission or an authorised person with such information as is needed for the purposes of the study, the authority or officer or member shall supply the information.
- (5) If the Commission require any local authority included in a study to make available for inspection by the Commission or an authorised person documents which relate to the authority and are needed for the purposes of the study, the authority shall make the documents available.
- (6) Any information obtained under a requirement under subsection (4) or (5) above may be disclosed by the Commission to the Secretary of State for the purposes of any functions of his which are connected with the discharge of social services functions by local authorities.
- (7) In subsections (4) and (5) above "authorised person" means a person authorised by the Commission for the purposes of this section.
- (8) Any report of a study in which the Commission assists the Secretary of State shall be published by the Secretary of State in conjunction with the Commission.
- (9) The Commission shall not provide assistance under subsection (1) above unless before it does so the Secretary of State has agreed to pay the Commission an amount equal to the full costs incurred by the Commission in providing the assistance.]

Textual Amendments

F5 S. 28AA inserted (29.6.1996) by 1996 c. 10, s. 1(1)(2)

Marginal Citations

M1 1970 c. 42.

VALID FROM 01/07/1997

[^{F6}28AB Studies of benefit administration at request of Secretary of State.

- (1) The Secretary of State may request the Commission to conduct or assist the Secretary of State in conducting studies designed to improve economy, efficiency, effectiveness and quality of performance in the discharge by local authorities of functions relating to the administration of housing benefit and council tax benefit.

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- (2) In the following provisions of this section “study” means a study which the Commission is requested to conduct, or assist the Secretary of State in conducting, under subsection (1) above.
- (3) If the Commission requires—
 - (a) any local authority included in a study; or
 - (b) any officer or member of such an authority,to supply the Commission or an authorised person with such information as is needed for the purposes of the study, the authority or officer or member shall supply the information.
- (4) If the Commission requires any local authority included in a study to make available for inspection by the Commission or an authorised person documents which relate to the authority and are needed for the purposes of the study, the authority shall make the documents available.
- (5) Any information obtained under a requirement under subsection (3) or (4) above may be disclosed by the Commission to the Secretary of State for the purposes of any functions of his which are connected with housing benefit or council tax benefit.
- (6) In subsections (3) and (4) above “authorised person” means a person authorised by the Commission for the purposes of this section.
- (7) The Commission shall send to the Secretary of State a copy of any report of a study; and the Secretary of State or the Commission may send a copy of a report of a study to any local authority to which the study relates.
- (8) Any report of a study may be published by the Secretary of State in conjunction with the Commission.
- (9) The Commission shall not conduct, or assist the Secretary of State in conducting, a study unless, before it does so, the Secretary of State has made arrangements for the payment of such reasonable amount as may be agreed between him and the Commission in respect of the study.]

Textual Amendments

F6 S. 28AB inserted (1.7.1997) by 1997 c. 47, s. 6(2); S.I. 1997/1577, art. 2, Sch.

VALID FROM 01/07/1997

F7 28AC.....

Textual Amendments

F7 S. 28AC repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), Sch. 5

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^{F38} 28AC References and reports to Secretary of State. E+W

- (1) The Commission or an auditor may refer to the Secretary of State any matter arising from an audit or study under this Part of this Act if it appears that it may be relevant for the purposes of any of the functions of the Secretary of State relating to social security.
- (2) The Commission may send to the Secretary of State a copy of any report of which a copy is sent to the Commission under section 18(4) above and which contains observations on the administration by a local authority of housing benefit or council tax benefit.]

Textual Amendments

F38 S. 28AC inserted (1.7.1997) by 1997 c. 47, s. 6(3); S.I. 1997/1577, art. 2, Sch.

28A **F8**

Textual Amendments

F8 S. 28A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 184(1) and fell upon the repeal of the said s. 184(1) by [National Health Service and Community Care Act 1990 \(c. 19, SIF 113:2\)](#), s. 66(2), [Sch. 10](#) and expressed to be repealed (1.4.1996) by 1995 c. 17, ss. 2(1)(3), 5(1), [Sch. 3](#) (with [Sch. 2 para. 6](#)) and expressed to be repealed (11.9.1998) by 1998 c. 18 ,ss. 54(3), 55(2), Sch. 5

VALID FROM 01/10/1996

28C ^{F9} **Provisions supplementary to s.28B.**

- (1) The Commission may, if authorised to do so by the Corporation—
 - (a) require a registered social landlord, or any officer or member of a registered social landlord, to supply such information as the Commission may require for the purposes of any study under section 28B above; and
 - (b) require a registered social landlord included in any such study to make available for inspection such documents as are reasonably required for the purposes of the study.
- (2) The Commission may require the information to be supplied, or the documents to be made available, to the Commission or to a person authorised by the Commission for the purposes of this section.
- (3) A person who without reasonable excuse fails to comply with a requirement under this section commits an offence and is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (4) Information obtained by the Commission, or by a person acting on behalf of the Commission, in the course of a study under section 28B above may be disclosed by the Commission to the Corporation notwithstanding anything in section 30 below

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(general restriction on disclosure of information relating to particular bodies or persons).

Textual Amendments

F9 Ss. 28B -28E inserted (1.10.1996) by 1996 c. 52, s. 55, **Sch. 3 para.2(1)**; S.I. 1996/2402, **art.3** (with Sch. para. 1(1))

VALID FROM 01/10/1996

28D ^{F10} **Functions of Commission in relation to audit of accounts of registered social landlords.**

- (1) The Commission may provide the Corporation with consultancy services relating to the audit of accounts of registered social landlords.
- (2) The Commission may recover from the Corporation such costs incurred in providing the services as may be agreed by the Corporation.

Textual Amendments

F10 Ss. 28B -28E inserted (1.10.1996) by 1996 c. 52, s. 55, **Sch. 3 para.2(1)**; S.I. 1996/2402, **art.3** (with Sch. para. 1(1))

VALID FROM 01/10/1996

28E ^{F11} **Meaning of “the Corporation” and “registered social landlord”.**

In sections 28B to 28D above “the Corporation” and “registered social landlord” have the same meaning as in Part I of the Housing Act 1996.

Textual Amendments

F11 Ss. 28B -28E inserted (1.10.1996) by 1996 c. 52, s. 55, **Sch. 3 para.2(1)**; S.I. 1996/2402, **art.3** (with Sch. para. 1(1))

VALID FROM 01/10/1994

[^{F12}28B **Delivery of documents relating to police authorities to Secretary of State.**

- (1) The Commission shall send to the Secretary of State a copy of any report of which a copy is sent to the Commission under section 18(4) above and which relates to a police authority established under section 3 of the ^{M2}Police Act 1964.

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- (2) If it appears to the Commission appropriate to do so, it may send to the Secretary of State a copy of any document—
- (a) which relates to one or more police authorities established under section 3 of the Police Act 1964, and
 - (b) which has been sent (or a copy of which has been sent) by the Commission to a police authority established under that section.]

Textual Amendments

F12 S. 28B inserted (1.10.1994 for certain purposes and otherwise 1.4.1995) by 1994 c. 29, s. 43, Sch. 4 Pt. I para. 28; S.I. 1994/2025, art.6(1)(2)(g) (with art. 6(3)-(6)); 1994/3262, art. 4, Sch.

Marginal Citations

M2 1964 c. 48.

29 Miscellaneous functions of Commission.

- (1) The Commission shall, if so required by the body concerned, make arrangements—
- (a) for certifying claims and returns in respect of grants or subsidies made or paid by any Minister of the Crown [^{F13}or public authority] to any body whose accounts are required to be audited in accordance with this Part of this Act; or
 - (b) for certifying any account submitted by any such body to any such Minister with a view to obtaining payment under a contract between that body and the Minister [^{F14}or
 - (c) for certifying the body’s calculation under paragraph 5(6)(b) of Schedule 8 to the Local Government Finance Act 1988 of the amount of its non-domestic rating contribution for a financial year, and for certifying the amount calculated.]]^{F15}or
 - (d) for certifying any return by the body which, by or under any enactment, is required or authorised to be certified by the body’s auditor or under arrangements made by the Commission]

[^{F16}and in paragraph (a) above “public authority” means a body established by or under the Treaties or by or under any enactment].

- (2) The Commission may, at the request of the body concerned, promote or undertake studies designed to improve economy, efficiency and effectiveness in the management or operations of any body whose accounts are required to be audited in accordance with this Part of this Act, but before making a request under this subsection a body shall consult such associations of employees as appear to the body to be appropriate [^{F17}or, in the case of a health service body, such other organisations as appear to the body to be appropriate].
- (3) The Commission may, with the consent of the Secretary of State and by agreement with the body concerned, undertake the audit of the accounts of any body other than one whose accounts are required to be so audited, being a body which appears to the Secretary of State to be connected with local government [^{F18}or the National Health Service].
- (4) Without prejudice to any applicable statutory provision, any audit carried out pursuant to subsection (3) above shall be carried out in such a manner as the Commission and

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the body in question may agree; and references in the foregoing provisions of this Part of this Act to an audit carried out thereunder accordingly do not include an audit carried out pursuant to that subsection.

- (5) The Commission shall charge the body concerned such fees for services provided under this section as will cover the full cost of providing them.

Textual Amendments

- F13** Words inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 184(2)
- F14** S. 29(1)(c) and word “or” immediately preceding it inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1), s. 137, Sch. 12 Pt. I para. 3(4)(5)
- F15** S. 29(1)(d) and word “or” immediately preceding it inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 184(2)(b)
- F16** Words added by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 184(2)(c)
- F17** Words added by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 20(1), Sch. 4 para. 20(1)
- F18** Words added by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 20(1), Sch. 4 para. 20(2)

Modifications etc. (not altering text)

- C11** S. 29(1) amended by Local Government Act 1985 (c. 51, SIF 81:1), ss. 57(6), 63(3)
- C12** S. 29(1) modified (3.4.1995) by 1994 c. 19, s. 66(7), Sch. 17 Pt. II para. 12(5); S.I. 1995/852, art. 9(1), Sch. 5
- C13** S. 29(1)(d) modified (1.11.1996) by 1996 c. 56, s. 123(2) (with s. 1(4), Sch. 39 paras. 30, 39)

30 Restriction on disclosure of information.

- (1) No information relating to a particular body or other person and obtained by the Commission or an auditor, or by a person acting on behalf of the Commission or an auditor, pursuant to any provision of this Part of this Act or in the course of any audit or study thereunder shall be disclosed except—
- with the consent of the body or person to whom the information relates; or
 - for the purposes of any functions of the Commission or an auditor under this Part of this Act [^{F19}or, in the case of a health service body, for the purposes of the functions of the Secretary of State and the Comptroller and Auditor General under the National Health Service Act 1977]; or
 - for the purposes of any criminal proceedings.
- (2) Any person who discloses any information in contravention of subsection (1) above shall be guilty of an offence and liable—
- on summary conviction, to imprisonment for a term not exceeding six months or to a fine not exceeding the prescribed sum (as defined in section 32(9) of the ^{M3}Magistrates’ Courts Act 1980) or to both; or
 - on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or to both.

Textual Amendments

- F19** Words inserted by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 20(1), Sch. 4 para. 21

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Modifications etc. (not altering text)

C14 S. 30(1)(a) amended by Local Government Act 1985 (c. 51, SIF 81:1), s. 63(3)

C15 S. 30(1)(a) modified (3.4.1995) by 1994 c. 19, s. 66(7), Sch. 17 Pt. II para. 12(5); S.I. 1995/852, art. 9(1), Sch. 5

Marginal Citations

M3 1980 c. 43.

VALID FROM 01/07/1997

[^{F20}30A Supply of benefit information to Commission.

The Secretary of State may supply to the Commission any information held by him which relates to housing benefit or council tax benefit and which appears to him to be relevant to the exercise of any function of the Commission.]

Textual Amendments

F20 S. 30A inserted (1.7.1997) by 1997 c. 47, s. 6(5); S.I. 1997/1577, art. 2, Sch.

31 Passenger transport executives and their subsidiaries.

(1) The foregoing provisions of this Part of this Act shall apply in relation to a Passenger Transport Executive . . . ^{F21} as they apply in relation to a body to which section 12 above applies, but subject to the following modifications—

- (a) the Commission shall under section 13(3) consult the relevant authority instead of the Executive;
- (b) the reference in sections 17(2) and (3), 22(1)(a), 23(1)(e) and 24(1) to a local government elector for any such area as is there mentioned shall be construed as a reference to a local government elector for the area of the relevant authority;
- (c) the requirements of subsection (3) of section 18 shall apply in relation to the relevant authority as well as the Executive, but subsection (5) of that section shall apply only to the relevant authority;
- [^{F22}(ca) the requirements of section 18A(1) and (2) shall apply to the relevant authority as well as the Executive, but the reference in section 18A(2) to one or more local newspapers circulating in the area of the body or meeting shall be construed as a reference to one or more such newspapers circulating in the area of the relevant authority;]
- (d) the notice required to be given by section 22(4) shall be given to the relevant authority as well as the Executive.

(2) In subsection (1) above “the relevant authority”—

- (a) in relation to a Passenger Transport Executive, means the Passenger Transport Authority for the area for which the Executive is established; . . . ^{F23}
- (b) ^{F23}

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- (3) Section 14(1)(a) of the ^{M4}Transport Act 1968 . . . ^{F24} (which provide for the keeping of proper accounts and other records) shall have effect subject to any regulations made under section 23 above.
- [^{F25}(4) Where a Passenger Transport Executive have a subsidiary, it shall be their duty to exercise their control over that subsidiary so as to ensure that the subsidiary appoints only auditors who, in addition to being qualified for appointment as such auditors in accordance with section 389 of the ^{M5}Companies Act 1985, are approved by the Commission for appointment as auditors of that subsidiary.]
- (5) In this section “subsidiary” means, subject to subsection (6) below, a subsidiary within the meaning of [^{F26}section 736 of the Companies Act 1985].
- (6) Where a company would, if an Executive and any other body or bodies whose accounts are required to be audited in accordance with this Part of this Act were a single body corporate, be a subsidiary of that body corporate, [^{F27}subsection (4) above shall not apply, but it shall be the joint duty of the Executive and the other body or bodies concerned to exercise such control over the company as the Executive are required by that subsection to exercise over a subsidiary of theirs.]

Textual Amendments

- F21** Words repealed by [London Regional Transport Act 1984 \(c. 32, SIF 126\)](#), **s. 71(3)(a)(b)**, Sch. 6 para. 26(a), Sch. 7
- F22** [S. 31\(1\)\(ca\)](#) inserted by [Local Government Finance \(Publicity for Auditors' Reports\) Act 1991 \(c. 15, SIF 81:1\)](#), **s. 1(4)** (with [s. 1\(5\)](#))
- F23** [S. 31\(2\)\(b\)](#) and word “and” immediately preceding it repealed by [London Regional Transport Act 1984 \(c. 32, SIF 126\)](#), **s. 71(3)(a)(b)**, Sch. 6 para. 26(b), Sch. 7
- F24** Words repealed by [London Regional Transport Act 1984 \(c. 32, SIF 126\)](#), **s. 71(3)(a)(b)**, Sch. 6 para. 26(c), Sch. 7
- F25** [S. 31\(4\)](#) substituted by [Transport Act 1985 \(c. 67, SIF 126\)](#), [s. 139\(2\)](#), **Sch. 7 para. 22(1)**
- F26** Words substituted by [Companies Consolidation \(Consequential Provisions\) Act 1985 \(c. 9, SIF 27\)](#), [s. 30](#), **Sch. 2**
- F27** Words substituted by [Transport Act 1985 \(c. 67, SIF 126\)](#), [s. 139\(2\)](#), **Sch. 7 para. 22(2)**

Marginal Citations

- M4** 1968 c. 73.
- M5** 1985 c. 6 (27).

32 ^{F28}

Textual Amendments

- F28** [S. 32](#) repealed by [Water Act 1989 \(c. 15, SIF 130\)](#), [s. 190\(3\)](#), **Sch. 27 Pt. I** (with [ss. 58\(7\)](#), [101\(1\)](#), [141\(6\)](#), [160\(1\)\(2\)\(4\)](#), [163](#), [189\(4\)–\(10\)](#), [190](#), [193\(1\)](#), [Sch. 26 paras. 3\(1\)\(2\)](#), [17](#), [40\(4\)](#), [41\(1\)](#), [57\(6\)](#), [58](#)) and expressed to be repealed (11.9.1998) by [1998 c. 18](#), [ss. 54\(3\)](#), [55\(2\)](#), **Sch. 5**

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33 Commencement of Part III and transitional provisions.

- (1) The Commission shall come into existence on such day (“the first appointed day”) as may be appointed by an order made by the Secretary of State.
- (2) The provisions of this Part of this Act relating to the audit of accounts shall have effect in relation to accounts for any period beginning on or after such later date (“the second appointed day”) as may be appointed by an order made by the Secretary of State; and the amendments made by section 32 and Schedule 4 to this Act shall have effect in relation to any such period.
- (3) The Secretary of State may by regulations provide for any statutory provision not contained in this Part of this Act to continue to apply on and after the second appointed day in relation to accounts for any period beginning before that day of bodies falling within subsection (4) below with such modifications, additions and omissions as may be prescribed in the regulations; and different provision may be made by such regulations in relation to the accounts of bodies of different descriptions and in relation to their accounts for different periods.
- (4) The bodies referred to in subsection (3) above are—
 - (a) the bodies to which section 12 above applies;
 - (b) Passenger Transport Executives . . . ^{F29}, . . . ^{F30}
 - (c) ^{F30}
- [^{F31}(4A) The Secretary of State may by regulations provide for any statutory provision not contained in this Part of this Act to continue to apply on and after the day appointed for the coming into force of paragraph 22 of Schedule 4 to the National Health Service and Community Care Act 1990 in relation to accounts for any period beginning before that day of health service bodies, with such modifications, additions and omissions as may be prescribed by the regulations; and different provision may be made by such regulations in relation to the accounts of bodies of different descriptions and in relation to the accounts for different periods.]
- (5) The expenses incurred by the Commission between the first and second appointed days shall be paid by the Secretary of State; and in the two years beginning with the [^{F32}day appointed for the coming into force of paragraph 22 of Schedule 4 to the National Health Service and Community Care Act 1990] the Secretary of State may, with the consent of the Treasury, make to the Commission grants for the purpose of providing it with working capital [^{F33}with respect to its functions in relation to health service bodies].

Textual Amendments

- F29** Words repealed by [London Regional Transport Act 1984 \(c. 32, SIF 126\)](#), s. 71(3)(b), Sch. 7
- F30** S. 33(1)(c) and the word “and” immediately preceding it repealed by [Water Act 1989 \(c. 15, SIF 130\)](#), ss. 58(7), 101(1), 141(6), 160(1)(2)(4), 163, 189(4)–(10), 190, 193(1), Sch. 26 paras. 3(1)(2), 17, 40(4), 41(1), 57(6), 58, [Sch. 27 Pt. I](#)
- F31** S. 33(4A) inserted by [National Health Service and Community Care Act 1990 \(c. 19, SIF 113:2\)](#), s. 20(1), [Sch. 4 para. 22\(1\)](#)
- F32** Words substituted by [National Health Service and Community Care Act 1990 \(c. 19, SIF 113:2\)](#), s. 20(1), [Sch. 4 para. 22\(2\)](#)
- F33** Words added by [National Health Service and Community Care Act 1990 \(c. 19, SIF 113:2\)](#), s. 20(1), [Sch. 4 para. 22\(2\)](#)

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Modifications etc. (not altering text)

C16 21.1.1983 appointed for the purposes of s. 33(1) by [S.I. 1982/1881](#), [art. 2](#)

C17 1.4.1983 appointed for the purposes of s. 33(2) by [S.I. 1983/165](#), [art. 2](#)

34 Consequential amendments.

- (1) The enactments mentioned in Schedule 5 to this Act shall have effect with the amendments there specified, being amendments consequential on the provisions of this Part of this Act.
- (2) The amendments made by that Schedule do not affect any enactment in its application—
 - (a) to accounts for any period beginning before the second appointed day; or
 - (b) to a person disqualified under any enactment in its application to any such accounts.

35 Orders and regulations.

- (1) Any power conferred by this Part of this Act to make orders or regulations shall be exercisable by statutory instrument.
- (2) Any regulations made under this Part of this Act shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (3) Before making any regulations under section 21(7) or 23 above the Secretary of State shall consult the Commission, such associations of local authorities as appear to him to be concerned and such bodies of accountants as appear to him to be appropriate.

36 Interpretation of Part III.

- (1) In this Part of this Act—
 - “the first appointed day” and “the second appointed day” have the meaning given by section 33 above;
 - “auditor”, in relation to the accounts of any body, means [^{F34}(except in section 31(4) above)] the person or any of the persons appointed by the Commission to act as auditor in relation to those accounts and, to the extent provided by section 13(8) above, includes a person assisting an auditor under arrangements approved under that provision;
 - “the Commission” means the Audit Commission for Local Authorities [^{F35}and the National Health Service] in England and Wales;
 - [^{F36}“health service body” has the meaning assigned by section 12(5) above;
 - “recognised fund-holding practice” shall be construed in accordance with section 14 of the National Health Service and Community Care Act 1990]
 - “statutory provision” means any provision contained in or having effect under any enactment.

- (2) Section 270 of the ^{M6}Local Government Act 1972 (general interpretation) shall apply for the interpretation of this Part of this Act.

- [^{F37}(3) In the application of Part III of this Act in relation to the Broads Authority—

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- (a) any reference to a local government elector shall be construed as a reference to a local government elector for the area of any participating authority (as defined by section 25 of the Norfolk and Suffolk Broads Act 1988); and
- (b) the Broads Authority and the Navigation Committee (as so defined) shall each be taken to be a local authority for the purposes of sections 19 and 20.]

Textual Amendments

- F34** Words inserted by [Transport Act 1985 \(c. 67, SIF 126\)](#), s. 139(2), **Sch. 7 para. 22(3)**
- F35** Words inserted by [National Health Service and Community Care Act 1990 \(c. 19, SIF 113:2\)](#), s. 20(1), **Sch. 4 para. 23(a)**
- F36** Definitions inserted by [National Health Service and Community Care Act 1990 \(c. 19, SIF 113:2\)](#), s. 20(1), **Sch. 4 para. 23(b)**
- F37** S. 36(3) added by [Norfolk and Suffolk Broads Act 1988 \(c. 4, SIF 81:1\)](#), **ss. 17(12), 23(2), 27(2)**

Marginal Citations

- M6** 1972 c. 70.

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