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## SCHEDULES

### SCHEDULE 1

Section 1(5).

#### THE AUDIT COMMISSION

##### *Status*

- 1 The Commission shall be a body corporate.
- 2 The Commission shall not be regarded as acting on behalf of the Crown and neither the Commission nor its members, officers or servants shall be regarded as Crown servants.

##### *Functions of Secretary of State in relation to Commission*

- 3 (1) The Secretary of State may give the Commission directions as to the discharge of its functions and the Commission shall give effect to any such directions.  
(2) The Commission shall provide the Secretary of State with such information relating to the discharge of its functions as he may require and for that purpose shall permit any person authorised by him to inspect and make copies of any accounts or other documents of the Commission and shall afford such explanation of them as that person or the Secretary of State may require.  
(3) No direction shall be given by the Secretary of State and no information shall be required by him under this paragraph in respect of any particular body subject to audit.  
(4) Before giving any direction under this paragraph the Secretary of State shall consult—
  - (a) the Commission;
  - (b) such associations of local authorities as appear to him to be concerned or, as the case may require, such organisations connected with the health service as appear to him to be appropriate; and
  - (c) such bodies of accountants as appear to him to be appropriate.  
(5) The Secretary of State shall publish any direction given by him under this paragraph.

##### *Tenure of office of members*

- 4 (1) Subject to sub-paragraphs (2) to (5), every member of the Commission shall hold and vacate his office in accordance with the terms of his appointment.  
(2) Any member may resign by notice in writing to the Secretary of State.  
(3) The chairman or deputy chairman may resign his office as chairman or deputy chairman by notice in writing to the Secretary of State.  
(4) The Secretary of State may remove a member from office if that member—

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- (a) has become bankrupt or made an arrangement with his creditors [<sup>F1</sup>, or has had a debt relief order (under Part 7A of the Insolvency Act 1986) made in respect of him];
  - (b) is incapacitated by physical or mental illness;
  - (c) has been absent from meetings of the Commission for a period of six months otherwise than for a reason approved by the Secretary of State; or
  - (d) is in the opinion of the Secretary of State otherwise unable or unfit to discharge the functions of a member.
- (5) If the chairman or deputy chairman ceases to be a member he shall also cease to be chairman or deputy chairman.

**Textual Amendments**

**F1** Words in Sch. 1 para. 4(4)(a) inserted (1.10.2012) by [The Tribunals, Courts and Enforcement Act 2007 \(Consequential Amendments\) Order 2012 \(S.I. 2012/2404\)](#), art. 1, [Sch. 2 para. 39](#) (with art. 5)

**Modifications etc. (not altering text)**

**C1** Sch. 1 para. 4(4) modified (1.7.1999) by [S.I. 1999/672](#), art. 5, [Sch. 2](#)

*Remuneration etc. of members*

- 5 (1) The Commission shall pay to each member such remuneration and allowances (if any) as the Secretary of State may determine.
- (2) As regards any member in whose case the Secretary of State may so determine, the Commission shall pay or make provision for the payment of such sums by way of pension, allowances and gratuities to or in respect of him as the Secretary of State may determine.
- (3) Where a person ceases to be a member otherwise than on the expiration of his term of office and it appears to the Secretary of State that there are special circumstances which make it right for him to receive compensation, the Commission shall pay as compensation to that person such amount as the Secretary of State may determine.

*House of Commons disqualification*

- 6 In Part III of Schedule 1 to the <sup>M1</sup>House of Commons Disqualification Act 1975 (disqualifying offices) there shall continue to be the following entry— “ Any member of the Audit Commission for Local Authorities and the National Health Service in England and Wales in receipt of remuneration ”.

**Marginal Citations**

**M1** 1975 c. 24.

*Staff*

- 7 (1) The Commission shall appoint a chief officer who shall be known as the Controller of Audit and his appointment shall require the approval of the Secretary of State.

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- (2) The Commission shall appoint such other officers and servants as it considers necessary for the discharge of its functions.
- (3) The Commission's officers and servants (in this paragraph referred to as employees) shall be appointed at such remuneration and on such other terms and conditions as the Commission may determine.
- (4) The Commission may—
  - (a) pay such pensions, allowances or gratuities as it may determine to or in respect of any of its employees;
  - (b) make such payments as it may determine towards the provision of pensions, allowances or gratuities to or in respect of any of its employees; or
  - (c) provide and maintain such schemes as it may determine (whether contributory or not) for the payment of pensions, allowances or gratuities to or in respect of any of its employees.
- (5) The references in sub-paragraph (4) to pensions, allowances or gratuities to or in respect of any employees include references to pensions, allowances or gratuities by way of compensation to or in respect of employees who suffer loss of office or employment.
- (6) If an employee becomes a member of the Commission and was by reference to his employment by the Commission a participant in a pension scheme maintained by the Commission for the benefit of any of its employees, the Commission may determine that his service as a member shall be treated for the purposes of the scheme as service as an employee of the Commission whether or not any benefits are payable to or in respect of him by virtue of paragraph 5.

**Modifications etc. (not altering text)**

**C2** Sch. 1 para. 7(1) modified (1.7.1999) by [S.I. 1999/672, art. 5, Sch. 2](#)

*Financial provisions*

- 8 (1) Subject to sub-paragraph (2), it shall be the duty of the Commission so to manage its affairs that its income from fees and otherwise will, taking one year with another, be not less than its expenditure properly chargeable to its income and expenditure account.
- (2) Sub-paragraph (1) applies separately with respect to—
  - <sup>F2</sup>(a) .....
  - (b) its functions under section 38 in relation to the discharge of housing benefit administration functions and council tax administration functions;
  - <sup>F3</sup>(c) .....
  - <sup>F4</sup>(ca) .....
  - <sup>F5</sup>(d) .....
  - <sup>F6</sup>(e) .....
  - (f) its functions in relation to health service bodies; and
  - (g) its other functions.

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#### Textual Amendments

- F2** Sch. 1 para. 8(2)(a) repealed (31.1.2008) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), **Sch. 18 Pt. 10**; S.I. 2008/172, art. 2(1)(u)(i)
- F3** Sch. 1 para. 8(2)(c) repealed (1.4.2010) by [Housing and Regeneration Act 2008 \(c. 17\)](#), s. 325(1), Sch. 9 para. 26(a), **Sch. 16**; S.I. 2010/862, arts. 2, 3 (with Sch.)
- F4** Sch. 1 para. 8(2)(ca) repealed (1.4.2010) by [Housing and Regeneration Act 2008 \(c. 17\)](#), s. 325(1), Sch. 9 para. 26(a), **Sch. 16**; S.I. 2010/862, arts. 2, 3 (with Sch.)
- F5** Sch. 1 para. 8(2)(d) repealed (31.1.2008) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), **Sch. 18 Pt. 11**; S.I. 2008/172, art. 2(1)(u)(i)
- F6** Sch. 1 para. 8(2)(e) repealed (1.4.2007) by [Education and Inspections Act 2006 \(c. 40\)](#), s. 188(3), Sch. 14 para. 31, **Sch. 18 Pt. 5**; S.I. 2007/935, art. 5(gg)(ii)

<sup>F7</sup>8A .....

#### Textual Amendments

- F7** Sch. 1 para. 8A repealed (1.4.2010) by [Housing and Regeneration Act 2008 \(c. 17\)](#), s. 325(1), Sch. 9 para. 26(b), **Sch. 16**; S.I. 2010/862, arts. 2, 3 (with Sch.)

- 9 (1) The Commission may borrow—
- (a) from the Secretary of State, or
  - (b) temporarily (by way of overdraft or otherwise) and with his consent, from any other person,
- such sums as it may require for the purpose of meeting its obligations and discharging its functions.
- (2) The aggregate amount outstanding in respect of the principal of any sums borrowed by the Commission under sub-paragraph (1) shall not exceed £4 million or such greater sum, not exceeding £20 million, as the Secretary of State may from time to time by order specify.
- (3) The Secretary of State may lend to the Commission any sums which it has power to borrow under sub-paragraph (1)(a); and the Treasury may issue to the Secretary of State out of the National Loans Fund any sums necessary to enable him to make loans under this sub-paragraph.
- (4) Loans made under sub-paragraph (3) shall be repaid to the Secretary of State at such times and by such methods, and interest on the loans shall be paid to him at such times and at such rates, as he may from time to time determine.
- (5) All sums received by the Secretary of State under sub-paragraph (4) shall be paid into the National Loans Fund.
- (6) The Secretary of State shall prepare, in respect of each financial year and in such form as the Treasury may direct, an account—
- (a) of any sums issued to him under sub-paragraph (3) or received by him under sub-paragraph (4), and
  - (b) of the disposal by him of any sums so received,
- and shall send the account to the Comptroller and Auditor General not later than the end of the month of [<sup>F8</sup>June] following the financial year to which it relates; and the

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Comptroller and Auditor General shall examine, certify and report on the account and lay copies of it and of his report before each House of Parliament.

- (7) Any consent, loan or determination by the Secretary of State under this paragraph shall require the approval of the Treasury.

#### Textual Amendments

**F8** Word in Sch. 1 para. 9(6) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), [Sch. 7 para. 65\(a\)](#); [S.I. 2003/2938](#), art. 2(a) (with art. 8, Sch.)

- 10 (1) The Treasury may guarantee, in such manner and on such conditions as they think fit, the repayment of the principal of, the payment of interest on and the discharge of any other financial obligation in connection with any sums which the Commission borrows from a person other than the Secretary of State.
- (2) Immediately after a guarantee is given under this paragraph, the Treasury shall lay a statement of the guarantee before each House of Parliament; and where any sum is issued for fulfilling a guarantee so given, the Treasury shall lay before each House of Parliament a statement relating to that sum as soon as possible after the end of each financial year beginning with that in which the sum is issued and ending with that in which all liability in respect of the principal sum and in respect of interest on it is finally discharged.
- (3) Any sums required by the Treasury for fulfilling a guarantee under this paragraph shall be charged on and issued out of the Consolidated Fund.
- (4) If any sums are issued in fulfilment of a guarantee given under this paragraph, the Commission shall make to the Treasury, at such times and in such manner as the Treasury may from time to time direct—
- (a) payments of such amounts as the Treasury so direct in or towards repayment of the sums so issued, and
- (b) payments of interest, at such rates as the Treasury so direct, on what is outstanding for the time being in respect of sums so issued.
- (5) Any sums received by the Treasury in pursuance of sub-paragraph (4) shall be paid into the Consolidated Fund.
- 11 (1) The Commission shall keep proper accounts and other records in relation to its accounts and shall prepare in respect of each financial year a statement of account in such form as the Secretary of State may, with the approval of the Treasury, direct.
- (2) The statement of account prepared by the Commission in respect of each financial year shall be submitted to the Secretary of State before such date as he may, with the approval of the Treasury, direct.
- (3) The Secretary of State shall, on or before [<sup>F9</sup>30th June] in each year, transmit to the Comptroller and Auditor General the statement of account prepared by the Commission for the financial year last ended.
- (4) The Comptroller and Auditor General shall examine and certify the statement of account transmitted to him under sub-paragraph (3) and shall lay before Parliament copies of the statement together with his report on it.

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- (5) In this Schedule, “financial year” means the 12 months ending with [<sup>F10</sup>31st March] in any year.

**Textual Amendments**

- F9** Words in Sch. 1 para. 11(3) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3) (e), [Sch. 7 para. 65\(b\)](#); [S.I. 2003/2938](#), art. 2(a) (with art. 8, Sch.)
- F10** Words in Sch. 1 para. 11(5) substituted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), **ss. 110**, 128(1)(a) (with s. 110(2)(3))

**Modifications etc. (not altering text)**

- C3** Sch. 1 para. 11(1) modified (1.7.1999) by [S.I. 1999/672](#), art. 5, [Sch. 2](#)

*<sup>F11</sup>Delegation*

**Textual Amendments**

- F11** Sch. 1 para. 11A and heading inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), **ss. 111**, 128(3)(a); [S.I. 2003/2938](#), art. 2(a) (with art. 8, Sch.)

- 11A The Commission may delegate any of its functions to—
- (a) a committee or sub-committee established by the Commission (including a committee or sub-committee including persons who are not members of the Commission), or
  - (b) an officer or servant of the Commission.

*Proceedings*

- 12 (1) The Commission shall regulate its own proceedings.
- (2) The validity of any proceedings of the Commission shall not be affected by any vacancy among its members or by any defect in the appointment of any of its members.
- 13 (1) The application of the seal of the Commission shall be authenticated by the signature of the chairman or of some other member authorised either generally or specially by the Commission for that purpose.
- (2) Any document purporting to be a document duly executed under the seal of the Commission shall be received in evidence and shall, unless the contrary is proved, be deemed to be so executed.

*Annual report*

- 14 (1) The Commission shall publish an annual report on the discharge of its functions.
- (2) Copies of each annual report shall be sent by the Commission to the Secretary of State who shall lay copies of it before each House of Parliament.]

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## SCHEDULE 2

Section 2.

### ACCOUNTS SUBJECT TO AUDIT

#### Modifications etc. (not altering text)

- C4 Sch. 2 modified (5.3.2008) by [The Cheshire \(Structural Changes\) Order 2008 \(S.I. 2008/634\)](#), arts. 1, 9(9)(a)
- C5 Sch. 2 modified (28.3.2008) by [The Bedfordshire \(Structural Changes\) Order 2008 \(S.I. 2008/907\)](#), arts. 1, 20(7)(a)

- 1 Section 2 applies to all accounts of—
- (a) a local authority;
  - (b) a joint authority;
  - [<sup>F12</sup>(bb) the Greater London Authority;
  - <sup>F12</sup>(bc) a functional body;
  - <sup>F12</sup>(bd) the London Pensions Fund Authority;]
  - [<sup>F13</sup>(be) the London Waste and Recycling Board;]
  - (c) a parish meeting of a parish not having a separate parish council;
  - (d) a committee of a local authority, including a joint committee of two or more such authorities;
  - (e) the Council of the Isles of Scilly;
  - (f) any charter trustees constituted under section 246 of the 1972 Act;
  - <sup>F14</sup>(g) .....
  - (h) a port health authority;
  - (i) the Broads Authority;
  - (j) a National Park authority;
  - [<sup>F15</sup>(jj) a conservation board established by order under section 86 of the Countryside and Rights of Way Act 2000;]
  - [<sup>F16</sup>(k) a police and crime commissioner;
  - (ka) a chief constable for a police force maintained under section 2 of the Police Act 1996;
  - (kb) the Commissioner of Police of the Metropolis;]
  - (l) <sup>F17</sup> .....
  - [<sup>F18</sup>(m) a fire and rescue authority constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 or a scheme to which section 4 of that Act applies;]
  - [<sup>F19</sup>(ma) an authority established for an area in England by an order under section 207 of the Local Government and Public Involvement in Health Act 2007 (joint waste authorities);]
  - (n) a licensing planning committee;
  - (o) an internal drainage board; and
  - [<sup>F20</sup>(p) a local probation board established under section 4 of the Criminal Justice and Court Services Act 2000]
  - <sup>F21</sup>(q) .....
  - [<sup>F22</sup>(r) an economic prosperity board established under section 88 of the Local Democracy, Economic Development and Construction Act 2009;

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(s) a combined authority established under section 103 of that Act.]

#### Textual Amendments

- F12** Sch. 2 para. 1 (bb)-(bd) inserted (8.5.2000 for specified purposes and otherwise 3.7.2000) by 1999 c. 29, s. 133(1) (with Sch. 12 para. 9(1)); S.I. 1999/3434, arts. 3, 4
- F13** Sch. 2 para. 1(be) added (24.7.2008) by The London Waste and Recycling Board Order 2008 (S.I. 2008/2038), arts. 1(b), 21(1)
- F14** Sch. 2 para. 1(g) repealed (1.10.2006 except so far as relating to Welsh NHS bodies) by Health Act 2006 (c. 28), s. 83(7), Sch. 8 para. 42(2), Sch. 9; S.I. 2006/2603, art. 5(b)(c) (with art. 6)
- F15** Sch. 2 para. 1(jj) inserted (1.4.2001 for E. and 1.5.2001 for W.) by 2000 c. 37, s. 86(2), Sch. 13 para. 8; S.I. 2001/114, art. 2(2)(e); S.I. 2001/1410, art. 2(g)
- F16** Sch. 2 para. 1(k)-(kb) substituted for Sch. 2 para. 1(k) (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), Sch. 16 para. 230; S.I. 2011/3019, art. 3, Sch. 1 (with Sch. 2 para. 58)
- F17** Sch. 2 para. 1(l) repealed (1.4.2002) by 2001 c. 16, ss. 137, 138(2), Sch. 7 Pt. 5(1); S.I. 2002/344, art. 3(m) (with transitional provisions in art. 4)
- F18** Sch. 2 para. 1(m) substituted (1.10.2004 except in relation to W., 10.11.2004 for W.) by Fire and Rescue Services Act 2004 (c. 21), s. 61, Sch. 1 para. 88; S.I. 2004/2304, art. 2; S.I. 2004/2917, art. 2
- F19** Sch. 2 para. 1(ma) inserted (1.4.2008) by Local Government and Public Involvement in Health Act 2007 (c. 28), s. 245(5), Sch. 13 para. 52; S.I. 2008/917, art. 2(1)(p)
- F20** Sch. 2 para. 1(p) substituted (1.4.2001) by 2000 c. 43, s. 4, Sch. 1 para. 17(3)(b); S.I. 2001/919, art. 2(e) (with art. 3)
- F21** Sch. 2 para. 1(q) omitted (with effect in accordance with art. 4(5) of the amending S.I.) by virtue of The Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2012 (S.I. 2012/854), arts. 1, 4(1)(b)
- F22** Sch. 2 para. 1(r)(s) inserted (17.12.2009) by Local Democracy, Economic Development and Construction Act 2009 (c. 20), s. 148(6), Sch. 6 para. 89; S.I. 2009/3318, art. 2(c)

[<sup>F23</sup>1A. Section 2 also applies to annual accounts of health service bodies prepared under paragraph [<sup>F24</sup>3(1) of Schedule 15 to the National Health Service Act 2006].]

#### Textual Amendments

- F23** Sch. 2 para. 1A substituted (1.10.2006 except so far as relating to Welsh NHS bodies) by Health Act 2006 (c. 28), s. 83(7), Sch. 8 para. 42(3); S.I. 2006/2603, art. 5(b) (with art. 6)
- F24** Sch. 2 para. 1A amendment to earlier affecting provision 2006 c. 28 Sch. 8 para. 42(3) (1.3.2007) by National Health Service (Consequential Provisions) Act 2006 (c. 43), s. 8(2), Sch. 1 para. 297 (with Sch. 3 Pt. 1)

[<sup>F25</sup>1B Section 2 does not apply to the accounts of a local government body in Wales.]

#### Textual Amendments

- F25** Sch. 2 para. 1B inserted (1.4.2005) by Public Audit (Wales) Act 2004 (c. 23), s. 73, Sch. 2 para. 38(3); S.I. 2005/558, art. 2, Sch. 1 (with Sch. 2 paras. 23)

<sup>F26</sup>1C. . . . .



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**Textual Amendments**

**F26** Sch. 2 para. 1C repealed (1.10.2006 except so far as relating to Welsh NHS bodies) by [Health Act 2006](#) (c. 28), s. 83(7), [Sch. 8 para. 42\(4\)](#), [Sch. 9](#); S.I. 2006/2603, art. 5(b)(c) (with art. 6)

- 2 Section 2 also applies to—
- (a) the accounts of the collection fund of the Common Council and the accounts of the City fund; and
  - (b) the accounts relating to the superannuation fund maintained and administered by the Common Council under the <sup>M2</sup>Local Government Pension Scheme Regulations 1995.

**Marginal Citations**

**M2** [S.I. 1995/1019](#).

- 3 <sup>F27</sup> .....

**Textual Amendments**

**F27** Sch. 2 para. 3 repealed (1.10.1999) by [1999 c. 8, s. 65](#), [Sch. 5](#); S.I. 1999/2540, art. 2(1)(a), [Sch. 1](#)

- 4 Subject to section 30, section 2 also applies to the accounts of a Passenger Transport Executive.

[<sup>F28</sup>SCHEDULE 2A

Section 47B

INTERACTION WITH OTHER AUTHORITIES

**Textual Amendments**

**F28** Sch. 2A inserted (31.1.2008) by [Local Government and Public Involvement in Health Act 2007](#) (c. 28), s. 245(5), [Sch. 11](#); S.I. 2008/172, art. 2(1)(a)

**PART 1**

INTERPRETATION

*Inspection authorities*

- 1 (1) In this Schedule (subject to sub-paragraph (2)), “inspection authority” means—
- (a) Her Majesty's Chief Inspector of Prisons;
  - (b) Her Majesty's Chief Inspector of Constabulary;
  - (c) Her Majesty's Chief Inspector of the Crown Prosecution Service;
  - (d) [<sup>F29</sup>Her Majesty's Chief Inspector of Probation for England and Wales];
  - <sup>F30</sup>(e) .....

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- (f) Her Majesty's Chief Inspector of Education, Children's Services and Skills;  
<sup>F31</sup> ...
- <sup>F32</sup>(g) .....
- (h) the Care Quality Commission; [<sup>F33</sup>or  
 [ the Regulator of Social Housing.]
- <sup>F34</sup>(i)
- (2) In paragraphs 5 to 10 of this Schedule, “inspection authority” also includes—
- (a) Her Majesty's Inspectors of Constabulary,
- (b) [<sup>F35</sup>Her Majesty's Inspectorate of Probation for England and Wales], and
- <sup>F36</sup>(c) .....
- but notice under paragraph 5(1) in respect of an inspection by those inspectors or inspectorates may be given to their Chief Inspector.

#### Textual Amendments

- F29** Words in Sch. 2A para. 1(1)(d) substituted (1.4.2008) by [The Offender Management Act 2007 \(Consequential Amendments\) Order 2008 \(S.I. 2008/912\)](#), art. 1, **Sch. 1 para. 27(2)(c)**
- F30** Sch. 2A para. 1(1)(e) repealed (18.9.2012) by [The Public Bodies \(Abolition of Her Majesty's Inspectorate of Courts Administration and the Public Guardian Board\) Order 2012 \(S.I. 2012/2401\)](#), art. 1(2)(3), **Sch. 1 para. 7(a)** (with art. 2)
- F31** Word in Sch. 2A para. 1(1)(f) omitted (1.4.2010) by virtue of [The Housing and Regeneration Act 2008 \(Registration of Local Authorities\) Order 2010 \(S.I. 2010/844\)](#), art. 1(2), **Sch. 2 para. 24(5)(a)**
- F32** Sch. 2A para. 1(1)(g) repealed (1.4.2009) by [Health and Social Care Act 2008 \(c. 14\)](#), s. 170(3)(4), Sch. 5 para. 69(b), **Sch. 15 Pt. 1**; S.I. 2009/462, art. 2(1), Sch. 1 paras. 35(x)36
- F33** Word in Sch. 2A para. 1(1)(h) inserted (1.4.2010) by [The Housing and Regeneration Act 2008 \(Registration of Local Authorities\) Order 2010 \(S.I. 2010/844\)](#), art. 1(2), **Sch. 2 para. 24(5)(b)**
- F34** Sch. 2A para. 1(1)(i) inserted (1.4.2010) by [The Housing and Regeneration Act 2008 \(Registration of Local Authorities\) Order 2010 \(S.I. 2010/844\)](#), art. 1(2), **Sch. 2 para. 24(5)(c)**
- F35** Words in Sch. 2A para. 1(2)(b) substituted (1.4.2008) by [The Offender Management Act 2007 \(Consequential Amendments\) Order 2008 \(S.I. 2008/912\)](#), art. 1, **Sch. 1 para. 26(2)(d)**
- F36** Sch. 2A para. 1(2)(c) repealed (18.9.2012) by [The Public Bodies \(Abolition of Her Majesty's Inspectorate of Courts Administration and the Public Guardian Board\) Order 2012 \(S.I. 2012/2401\)](#), art. 1(2)(3), **Sch. 1 para. 7(b)** (with art. 2)

#### Modifications etc. (not altering text)

- C6** Sch. 2A para. 1(1) modified (temp.) (1.10.2008) by [The Health and Social Care Act 2008 \(Consequential Amendments and Transitory Provisions\) Order 2008 \(S.I. 2008/2250\)](#), arts. 1(1), **3(7)**

#### *Public authorities*

- 2 (1) In this Schedule “public authority”—
- (a) includes any person any of whose functions are of a public nature; but
- (b) does not include either House of Parliament or a person exercising functions in connection with proceedings in Parliament.
- (2) Subject to paragraph 9(3), references in this Schedule to a public authority do not include a public authority outside the United Kingdom.

*Status: Point in time view as at 01/10/2012.*

*Changes to legislation: Audit Commission Act 1998 (repealed) is up to date with all changes known to be in force on or before 29 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (3) In relation to a particular act, a person is not a public authority by virtue of subparagraph (1) if the nature of the act is private.

### *Inspections and functions*

3 In this Schedule—

“Audit Commission inspection” means an inspection under—

(a) <sup>F37</sup> ...

(b) section 10 of the Local Government Act 1999 (c. 27) (inspection of best value authorities);

“inspection functions” means functions relating to Audit Commission inspections;

“national studies functions” means functions relating to studies under any of the following provisions of this Act—

(a) section 33(1) or (4) (studies for improving economy, efficiency and effectiveness in services);

(b) section 34(1) (studies as to impact of statutory provisions etc on economy, efficiency and effectiveness in services);

(c) section 36(1) (studies for improving economy, efficiency and effectiveness in management or operation of educational bodies);

(d) section 38 (benefit administration studies for Secretary of State);

(e) <sup>F38</sup> ...

“relevant functions” means—

(a) inspection functions;

(b) national studies functions; and

(c) reporting functions;

“reporting functions” means functions relating to the production of reports by the Commission under—

(a) section 139A of the Social Security Administration Act 1992;

(b) section 47A of this Act;

“section 139A inspector” means a person authorised under section 139A of the Social Security Administration Act 1992 (c. 5) (persons authorised to report on the administration of housing benefit and council tax benefit), other than the Commission.

#### **Textual Amendments**

**F37** Words in Sch. 2A para. 3 repealed (1.4.2010) by Housing and Regeneration Act 2008 (c. 17), s. 325(1), Sch. 9 para. 27(a), Sch. 16; S.I. 2010/862, arts. 2, 3 (with Sch.)

**F38** Words in Sch. 2A para. 3 repealed (1.4.2010) by Housing and Regeneration Act 2008 (c. 17), s. 325(1), Sch. 9 para. 27(b), Sch. 16; S.I. 2010/862, arts. 2, 3 (with Sch.)

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## PART 2

### EXERCISE OF FUNCTIONS

#### *Inspection programmes and inspection frameworks*

- 4 (1) The Commission must from time to time, or at such times as the Secretary of State may specify by order, prepare—
- (a) a document setting out what Audit Commission inspections it proposes to carry out (an “inspection programme”);
  - (b) a document setting out the way in which it proposes to carry out its functions of inspecting and reporting so far as they relate to Audit Commission inspections (an “inspection framework”).
- (2) Before preparing an inspection programme or an inspection framework, the Commission must consult—
- (a) the Secretary of State,
  - (b) the inspection authorities, and
  - (c) any other person or body specified by an order made by the Secretary of State,
- and it must send to each of the persons or bodies referred to in paragraph (a), (b) or (c) a copy of each programme or framework once it is prepared.
- (3) Sub-paragraph (2) does not require the Commission to consult, or to send copies of documents to, a person or body mentioned in paragraph (b) or (c) of that sub-paragraph in cases or circumstances in relation to which the Commission and that person or body have agreed to waive the requirement.
- (4) The Secretary of State may by order specify the form that inspection programmes or inspection frameworks must take.

#### *Inspections by other inspectors of organisations within the Commission's remit*

- 5 (1) If—
- (a) a specified inspector is proposing to carry out an inspection that would involve inspecting a specified organisation, and
  - (b) the Commission considers that the proposed inspection would impose an unreasonable burden on the specified organisation, or would do so if carried out in a particular way,
- the Commission must, subject to sub-paragraph (6), give a notice to the specified inspector requiring the inspector not to carry out the proposed inspection, or not to carry it out in that way.
- (2) In this paragraph “specified inspector” means—
- (a) an inspection authority;
  - (b) a section 139A inspector; or
  - (c) any other person or body specified by order made by the Secretary of State.
- (3) In this paragraph “specified organisation” means a person or body specified by order made by the Secretary of State.
- (4) A person or body may be specified under sub-paragraph (3) in relation to particular functions.

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- (5) In the case of a person or body so specified, sub-paragraph (1)(a) is to be read as referring to an inspection that would involve inspecting the discharge by that person or body of any of the functions in relation to which it is specified.
- (6) The Secretary of State may by order specify cases or circumstances in which a notice need not, or may not, be given under this paragraph.
- (7) Where a notice is given under this paragraph, the proposed inspection must not be carried out, or (as the case may be) must not be carried out in the way mentioned in the notice; but this is subject to sub-paragraph (8).
- (8) The Secretary of State, if satisfied that the proposed inspection—
  - (a) would not impose an unreasonable burden on the specified organisation in question, or
  - (b) would not do so if carried out in a particular way,may give consent to the inspection being carried out, or being carried out in that way.
- (9) The Secretary of State may by order make provision supplementing this paragraph, including in particular provision—
  - (a) about the form of notices;
  - (b) prescribing the period within which notices are to be given;
  - (c) prescribing circumstances in which notices are, or are not, to be made public;
  - (d) for revising or withdrawing notices;
  - (e) for setting aside notices not validly given.

#### *Co-operation*

- 6 The Commission must co-operate with—
  - (a) the inspection authorities,
  - (b) section 139A inspectors, and
  - (c) any other public authority specified by order made by the Secretary of State,where it is appropriate to do so for the efficient and effective discharge of any of its relevant functions.

#### *Joint action*

- 7 The Commission may act jointly with—
  - (a) an inspection authority, and
  - (b) a section 139A inspector,where it is appropriate to do so for the efficient and effective discharge of any of its relevant functions.

#### *Delegation of functions*

- 8 (1) The Commission may delegate any of its relevant functions (to such extent as it may determine) to—
  - (a) an inspection authority;
  - (b) any other public authority specified by an order made by the Secretary of State.

*Status: Point in time view as at 01/10/2012.*

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- (2) If the carrying out of an Audit Commission inspection, or any study referred to in the definition of “national studies functions” in paragraph 3, is delegated under sub-paragraph (1) it is nevertheless to be regarded for the purposes of any enactment as carried out by the Commission.

*Advice or assistance for other public authorities*

- 9 (1) The Commission may, if it thinks it appropriate to do so, provide advice or assistance to another public authority for the purpose of the exercise by that authority of its functions.
- (2) Advice or assistance under this paragraph may be provided on such terms, including terms as to payment, as the Commission thinks fit.
- (3) In sub-paragraph (1), the reference to another public authority includes a public authority outside the United Kingdom.

*Inspections carried out under arrangements*

- 10 (1) The Commission may make arrangements with an inspection authority to carry out, on behalf of that authority, inspections in England of any institution or matter which the Commission is not required or authorised to carry out by virtue of any other enactment.
- (2) Inspections under this paragraph may be carried out on such terms, including terms as to payment, as the Commission thinks fit.]

SCHEDULE 3

Section 54(1).

CONSEQUENTIAL AMENDMENTS

*The Public Health Act 1875 (c. 55)*

- 1 In section 265 of the Public Health Act 1875 (protection of local authority and their officers from personal liability) for the words from “make any payment” to the end substitute “ make any payment in pursuance of section 17 or 18 of the Audit Commission Act 1998 ”.

*The Transport Act 1968 (c. 73)*

- 2 In section 14 of the Transport Act 1968 (accounts of Passenger Transport Executives) for subsection (3) substitute—

“(3) As soon as the accounts of the Executive for any accounting period have been audited in accordance with the Audit Commission Act 1998 they shall send a copy of any statement of accounts prepared by them for that period pursuant to regulations under section 27 of that Act to the Minister, to the Authority and to each of the councils of the districts comprised in the county which is coterminous with or includes the Executive’s area, together with a copy of the auditor’s opinion on that statement.”

*Status: Point in time view as at 01/10/2012.*

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*The Local Government Act 1972 (c. 70)*

- 3 (1) In section 80(1)(e) of the Local Government Act 1972 (disqualification for membership of local authority) for “Part III of the Local Government Finance Act 1982” substitute “ the Audit Commission Act 1998 ”.
- (2) In section 86(1)(b) of that Act (vacancy in office of member of local authority) for “under Part III of the Local Government Finance Act 1982 or by virtue of” substitute “ under the Audit Commission Act 1998 or by virtue of”.
- (3) In section 87(1)(d) of that Act (date of casual vacancies)—
- (a) for “under Part III of the Local Government Finance Act 1982 or by virtue of a” substitute “ under the Audit Commission Act 1998 or by virtue of a ”;
  - (b) for “relevant order or decision under that Part of that Act or (as the case may be) that” substitute “ relevant order or decision under that Act or (as the case may be) that ”.
- (4) In section 137(7) of that Act (separate account of expenditure under the section) for the words from “and section 24” to the end substitute “ and section 14 of the Audit Commission Act 1998 (rights of inspection) shall apply in relation to any such separate account of a local authority as it applies in relation to any statement of accounts prepared by them pursuant to regulations under section 27 of that Act. ”
- (5) Section 246(15) of that Act continues to have effect with the amendment made by paragraph 5(5) of Schedule 5 to the <sup>M3</sup>Local Government Finance Act 1982, that is with the substitution for “ Sections 154 to 168 above ” of “ Section 168 above ”.

**Marginal Citations**

**M3** 1982 c. 32.

*The House of Commons Disqualification Act 1975 (c. 24)*

- 4 In Schedule 1 to the House of Commons Disqualification Act 1975, in Part III (Other Disqualifying Offices), for the entry “Controller of Audit appointed under paragraph 7(1) of Schedule 3 to the Local Government Finance Act 1982” substitute “ Controller of Audit appointed under paragraph 7(1) of Schedule 1 to the Audit Commission Act 1998 ”.

*The Local Government, Planning and Land Act 1980 (c. 65)*

- 5 (1) In section 2(7) of the Local Government, Planning and Land Act 1980 (recommended ways for local authorities to publish information) for paragraph (b) substitute—
- “(b) its inclusion in a statement of accounts prepared by an authority to which this section applies in accordance with regulations under section 27 of the Audit Commission Act 1998 or in an abstract of accounts prepared by such an authority in accordance with regulations under section 105 of the Local Government (Scotland) Act 1973; or”.
- (2) In section 14(1) of that Act (saving for powers of Secretary of State to make regulations about accounts) for “section 23 of the Local Government Finance Act 1982” substitute “ section 27 of the Audit Commission Act 1998 ”.

*Status: Point in time view as at 01/10/2012.*

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*The Local Government Finance Act 1982 (c. 32)*

F39 6 .....

**Textual Amendments**  
**F39** Sch. 3 para. 6 repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), **Sch. 1 Pt. 10** Group 2

*The Public Health (Control of Disease) Act 1984 (c. 22)*

7 In section 69 of the Public Health (Control of Disease) Act 1984 (protection from personal liability), in subsection (2), for “section 19 or 20 of the Local Government Finance Act 1982” substitute “ section 17 or 18 of the Audit Commission Act 1998 ”.

*The Local Government (Interim Provisions) Act 1984 (c. 53)*

F40 8 .....

**Textual Amendments**  
**F40** Sch. 3 para. 8 repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), **Sch. 1 Pt. 10** Group 3

*The Building Act 1984 (c. 55)*

9 In section 115 of the Building Act 1984 (protection of members etc. of authorities), in subsection (3), for “section 19 or 20 of the Local Government Finance Act 1982” substitute “ section 17 or 18 of the Audit Commission Act 1998 ”.

*The Further Education Act 1985 (c. 47)*

10 In section 3 of the Further Education Act 1985 (financial and accounting provisions) in subsection (4) for “section 23 of the Local Government Finance Act 1982” substitute “ section 27 of the Audit Commission Act 1998 ”.

*The Local Government Act 1985 (c. 51)*

F41 11 .....

**Textual Amendments**  
**F41** Sch. 3 para. 11 repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), **Sch. 1 Pt. 10** Group 3

*The Local Government Act 1986 (c. 10)*

12 In section 5 of the Local Government Act 1986 (separate account of expenditure on publicity), in subsection (4), for “section 23(1)(e) of the Local Government Finance Act 1982” substitute “ section 27(1)(e) of the Audit Commission Act 1998 ”.



*Status: Point in time view as at 01/10/2012.*

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*The Airports Act 1986 (c. 31)*

- 13 In section 24(3)(a) of the Airports Act 1986 (separate accounts in respect of agreements under the section)—
- (a) for “section 24 of the Local Government Finance Act 1982” substitute “section 14 of the Audit Commission Act 1998”;
  - (b) for “section 23” substitute “section 27”.

*The Norfolk and Suffolk Broads Act 1988 (c. 4)*

- 14 In section 17 of the Norfolk and Suffolk Broads Act 1988 (accounts and auditing), in subsection (11), for “section 23 of the Act of 1982 (regulations as to accounts)” substitute “section 27 of the Audit Commission Act 1998 (accounts and audit regulations)”.

*Local Government Act 1988 (c. 9)*

- 15 In section 16 of the Local Government Act 1988 (supplementary), in subsection (1), for “Part III of the Local Government Finance Act 1982” substitute “the Audit Commission Act 1998”.

*The Education Reform Act 1988 (c. 40)*

F42 16 .....

**Textual Amendments**

F42 Sch. 3 para. 16 repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 5](#) Group 4

F43 17 .....

**Textual Amendments**

F43 Sch. 3 para. 17 repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 5](#) Group 4

*The Local Government and Housing Act 1989 (c.42)*

- 18 (1) In section 11 of the Local Government and Housing Act 1989 (confidentiality of staff records)—
- (a) in subsection (1), omit “section 17 of the Local Government Finance Act 1982 or”; and
  - (b) in subsection (3), in the definition of “relevant body”, for “Part III of the said Act of 1982” substitute “the Audit Commission Act 1998”.
- (2) In section 66(5) of that Act (meaning of references to proper practices in specified earlier enactments and all later ones) in paragraph (b) omit “Part III of the Local Government Finance Act 1982 and”.
- (3) In section 70 of that Act (requirements for companies under control or subject to influence of local authorities)—
- (a) in subsection (2), for “Part III of the Local Government Finance Act 1982 (accounts and audits)”, and

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(b) in subsection (4), for “Part III of the Local Government Finance Act 1982”, substitute “ the Audit Commission Act 1998 ”.

*The Town and Country Planning Act 1990 (c. 8)*

19 In section 2 of the Town and Country Planning Act 1990 (joint planning boards) in subsection (6A) for “Part III (accounts and audit) of the Local Government Finance Act 1982” substitute “ the Audit Commission Act 1998 except sections 11, 12, 44 to 47 and 51 ”.

*The National Health Service and Community Care Act 1990 (c. 19)*

<sup>F44</sup>20 .....

**Textual Amendments**

**F44** Sch. 3 para. 20 repealed (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), s. 8(2), [Sch. 4](#) (with [Sch. 2 Pt. 1](#) [Sch. 3 Pt. 1](#))

*The Environmental Protection Act 1990 (c. 43)*

21 In Schedule 3 to the Environmental Protection Act 1990, in paragraph 5 (protection from personal liability), for “section 19 or 20 of the Local Government Finance Act 1982” substitute “ section 17 or 18 of the Audit Commission Act 1998 ”.

*The London Local Authorities Act 1991 (c. xiii)*

22 In section 23 of the London Local Authorities Act 1991 (audible intruder alarms) in subsection (11B) for “section 19 or 20 of the Local Government Finance Act 1982” substitute “ section 17 or 18 of the Audit Commission Act 1998 ”.

*The Social Security Administration Act 1992 (c. 5)*

23 (1) Section 139D of the Social Security Administration Act 1992 (directions by the Secretary of State) inserted by section 8 of the <sup>M4</sup>Social Security Administration (Fraud) Act 1997 is amended as follows.

(2) In subsection (1)(b)—

- (a) for “section 18(3) of the Local Government Finance Act 1982” substitute “ section 10(1) of the Audit Commission Act 1998 ”, and
- (b) for “section 28AC(2) of that Act” substitute “ section 39 of that Act ”.

(3) In subsection (1)(d) for “section 28AB(7) of the Local Government Finance Act 1982” substitute “ section 38(7) of the Audit Commission Act 1998 ”.

**Marginal Citations**

**M4** 1997 c. 47.

*Status: Point in time view as at 01/10/2012.*

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*The Local Government Act 1992 (c. 19)*

- 24 (1) In section 16 of the Local Government Act 1992 (consultation with the Audit Commission)—
- (a) in subsection (1) for “with which the Audit Commission is concerned”, and
  - (b) in subsection (2) for “with which it is concerned”,
- substitute “ subject to audit ”.
- (2) After subsection (3) of that section insert—
- “(4) Any reference in the Audit Commission Act 1998 to the Audit Commission’s functions under that Act shall include a reference to its functions under this section.
- (5) In this section—
- “the Audit Commission” means the Audit Commission for Local Authorities and the National Health Service in England and Wales, and
  - “body subject to audit” has the same meaning as in the Audit Commission Act 1998.”

*The Education Act 1993 (c. 35)*

F45 25 .....

**Textual Amendments**

**F45** Sch. 3 para. 25 repealed (1.4.1999) by 1998 c. 31, s. 140(3), **Sch. 31** (with ss. 138(9), 144(6)); S.I. 1999/1016, art. 2(1), **Sch. 1**

*The Noise and Statutory Nuisance Act 1993 (c. 40)*

- 26 In Schedule 3 to the Noise and Statutory Nuisance Act 1993, in paragraph 12 (protection from personal liability), for “section 19 or 20 of the Local Government Finance Act 1982” substitute “ section 17 or 18 of the Audit Commission Act 1998 ”.

*The Local Government (Wales) Act 1994 (c. 19)*

- 27 (1) Paragraph 16 of Schedule 13 to the Local Government (Wales) Act 1994 (audit) is amended as follows.
- (2) In sub-paragraph (1) for “Part III of the Local Government Finance Act 1982” and “that Part” substitute “ the Audit Commission Act 1998 ” and “ that Act ”.
  - (3) In sub-paragraph (2) for “Sections 15(1)(a), 17, 19, 20, 22, 23 and 24 of that Act” substitute “ Sections 5(1)(b) and (c), 14 to 18, 25 and 27 of that Act ”.
  - (4) In sub-paragraph (3) for “Part III of the Act of 1982” substitute “ the Act of 1998 ”.
  - (5) In sub-paragraph (4) for “section 15(3) of the Act of 1982” substitute “ section 8 of the Act of 1998 ”.

*Status: Point in time view as at 01/10/2012.*

*Changes to legislation: Audit Commission Act 1998 (repealed) is up to date with all changes known to be in force on or before 29 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- 28 (1) Paragraph 12 of Schedule 17 to that Act (closure of old authorities' accounts) is amended as follows.
- (2) In sub-paragraph (3)(a) for “Part III of the Local Government Finance Act 1982 (accounts and audit)” substitute “ the Audit Commission Act 1998 ”.
- (3) In sub-paragraph (4)—
- (a) for “Part III of the Act of 1982” substitute “ the Act of 1998 ”;
  - (b) in paragraph (a) for “section 16(1)” substitute “ section 6(1) ”;
  - (c) in paragraph (b) for “section 16(2) or 28(1)” substitute “ section 6(4) or 48(1) ”.
- (4) In sub-paragraph (5)—
- (a) for “section 29(1) of the Act of 1982” substitute “ section 28 of the Act of 1998 ”;
  - (b) for “section 30(1)(a)” substitute “ section 49(1)(a) ”.

*The Environment Act 1995 (c. 25)*

- 29 In Part I of Schedule 5 to the Environment Act 1995 (membership of flood defence committees), in paragraphs 3(1)(d) and 4(1)(c) for “Part III of the Local Government Finance Act 1982 (accounts and audit)” substitute “ the Audit Commission Act 1998 ”.

*The London Local Authorities Act 1995 (c. x)*

- 30 In Part I of the Schedule to the London Local Authorities Act 1995 (enactments applied to deputy members of London Fire and Civil Defence Authority), omit “Local Government Finance Act 1982: section 16.” and at the end of that Part insert “ Audit Commission Act 1998: section 6. ”

*The Noise Act 1996 (c. 37)*

- 31 In section 12 of the Noise Act 1996 (protection from personal liability), in subsection (2), for “section 19 or 20 of the Local Government Finance Act 1982” substitute “ section 17 or 18 of the Audit Commission Act 1998 ”.

*The Education Act 1996 (c. 56)*

F46 32 .....

**Textual Amendments**

**F46** Sch. 3 para. 32 repealed (1.4.1999) by 1998 c. 31, ss. 140(3), **Sch. 31** (with ss. 138(9), 144(6)); S.I. 1999/1016, art. 2(1), **Sch. 1**

*The Police Act 1997 (c. 50)*

33 F47 .....

*Status: Point in time view as at 01/10/2012.*

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### Textual Amendments

**F47** Sch. 3 para. 33 repealed (1.4.2002) by 2001 c. 16, ss. 137, 138(2), Sch. 7 Pt. 5(1); S.I. 2002/344, art. 3(m) (with transitional provisions in art. 4)

### *The Local Government (Contracts) Act 1997 (c. 65)*

- 34 (1) Section 8 of the Local Government (Contracts) Act 1997 is amended as follows.
- (2) In subsection (1)(a) for “section 19 of the Local Government Finance Act 1982” substitute “ section 17 of the Audit Commission Act 1998 ”.
- (3) In subsection (1)(b) for “section 20” substitute “ section 18 ”.
- (4) In subsection (1)(c) for “section 25A” and “section 25B” substitute respectively “ section 20 ” and “ section 22 ”.
- (5) In subsection (2)—
- (a) for “section 25A of the Local Government Finance Act 1982” substitute “ section 20 of the Audit Commission Act 1998 ”, and
- (b) for “section 25B(3)” substitute “ section 22(3) ”.

## SCHEDULE 4

Section 54(2).

### TRANSITIONAL PROVISIONS, SAVINGS ETC.

#### *General*

- 1 The substitution of this Act for the provisions repealed by it does not affect the continuity of the law.
- 2 Anything done (including subordinate legislation made) under or otherwise by reference to a provision repealed by this Act has effect as if done under or by reference to any corresponding provision of this Act.
- 3 Any reference, express or implied, in this Act, another enactment or an instrument or document, to a provision of this Act is, subject to its context, to be read as being or including a reference to the corresponding provision repealed by this Act, in relation to times, circumstances or purposes in relation to which the repealed provision had effect.
- 4 (1) Any reference, express or implied, in any enactment, instrument or document, to a provision repealed by this Act is, subject to its context, to be read as being or including a reference to the corresponding provision of this Act, in relation to times, circumstances or purposes in relation to which that provision has effect.
- (2) In particular, where a power conferred by an Act is expressed to be exercisable in relation to enactments contained in Acts passed before or in the same Session as that Act, the power is also exercisable in relation to any corresponding provision of this Act.
- 5 Any reference to an enactment repealed by this Act which is contained in a document made, served or issued after the repeal has come into force is, subject

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to its context, to be read as being or including a reference to the corresponding provision of this Act.

- 6 Paragraphs 1 to 5 are in place of section 17(2) of the <sup>M5</sup>Interpretation Act 1978 but do not otherwise affect the application of that Act.

#### Marginal Citations

**M5** 1978 c. 30.

#### *References to district audit etc.*

- 7 References in any statutory provision or document to district audit, to audit by a district auditor, to audit in accordance with Part VIII of the 1972 Act or to professional audit are to be construed, in relation to the accounts of a local authority or other public body, as a reference to audit as mentioned in section 2(1).

#### *Change of name of the Commission*

<sup>F48</sup>g .....

#### Textual Amendments

**F48** Sch. 4 para. 8 repealed (1.4.2008) by [Local Government and Public Involvement in Health Act 2007](#) (c. 28), s. 245(5), Sch. 9 para. 3, **Sch. 18 Pt. 9**; S.I. 2008/172, art. 4(a)(n)(i)

#### *Continuity of employment: district audit and health service*

- 9 (1) Sub-paragraph (2) applies where a person employed in the civil service of the State became an officer or servant of the Commission in consequence of—
- (a) paragraph 8 of Schedule 3 to the Local Government Finance Act 1982 (transfer from district audit service), or
  - (b) section 20(4) of the <sup>M6</sup>National Health Service and Community Care Act 1990 (transfer from audit of health service bodies).
- (2) For the purposes of the <sup>M7</sup>Employment Rights Act 1996—
- (a) that person’s period of employment in the civil service of the State counts as a period of employment by the Commission, and
  - (b) the change of employment does not break the continuity of the period of employment.

#### Marginal Citations

**M6** 1990 c. 19.

**M7** 1996 c. 18.

#### *Financial years of the Commission*

- 10 In relation to the period beginning on 1st April 1997 and ending with 31st October 1997, Schedule 1 has effect as if “financial year” meant that period.

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SCHEDULE 5

Section 54(3).

REPEALS AND REVOCATION

<b>Chapter or number</b>	<b>Short title or title</b>	<b>Extent of repeal or revocation</b>
1982 c. 32.	The Local Government Finance Act 1982.	Sections 11 to 36.  Section 38(5) and (6). Schedule 3. Schedule 5. In Schedule 6, Part IV.
1983 c. 29.	The Miscellaneous Financial Provisions Act 1983.	In Schedule 2, the entry relating to the Local Government Finance Act 1982.
1984 c. 32.	The London Regional Transport Act 1984.	In Schedule 6, paragraph 26.
1985 c. 9.	The Companies Consolidation (Consequential Provisions) Act 1985.	In Schedule 2, the entry relating to the Local Government Finance Act 1982.
1985 c. 43.	The Local Government (Access to Information) Act 1985.	In Schedule 2, paragraph 7.
1985 c. 51.	The Local Government Act 1985.	Section 63(6).  Section 72(3).
1985 c. 67.	The Transport Act 1985.	In Schedule 3, paragraph 8. In Schedule 7, paragraph 22.
1988 c. 4.	The Norfolk and Suffolk Broads Act 1988.	Section 17(10) and (12).
1988 c. 9.	The Local Government Act 1988.	Section 30.  Schedule 4.
1988 c. 33.	The Criminal Justice Act 1988.	In Schedule 11, paragraph 8.
1988 c. 40.	The Education Reform Act 1988.	Section 220.
1988 c. 41.	The Local Government Finance Act 1988.	In Schedule 12, paragraph 3.
1989 c. 42.	The Local Government and Housing Act 1989.	In section 11(1), the words “section 17 of the Local

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		Government Finance Act 1982 or”.
		In section 66(5)(b), the words from “Part III” to “and”.
		Section 184(2).
1990 c. 19.	The National Health Service and Community Care Act 1990.	Section 20(1) and (3) to (8).
		Schedule 4.
1991 c. 15.	The Local Government Finance (Publicity for Auditors’ Reports) Act 1991.	The whole Act.
1992 c. 13.	The Further and Higher Education Act 1992.	In Schedule 8, paragraph 51.
1992 c. 19.	The Local Government Act 1992.	Sections 1 to 7.
		In section 28, the definitions of “the 1982 Act”, “the Audit Commission” and “auditor”, and subsection (2).
		Section 29(1).
		Section 30(2).
1993 c. 47.	The Probation Service Act 1993.	In Schedule 3, paragraph 6.
1994 c. 29.	The Police and Magistrates’ Courts Act 1994.	In Schedule 4, paragraphs 25 to 28.
1994 c. 30.	The Education Act 1994.	In Schedule 2, paragraph 8(1) and (5).
1995 c. 17.	The Health Authorities Act 1995.	In Schedule 1, paragraph 106.
1995 c. 25.	The Environment Act 1995.	In Schedule 7, paragraph 19.
1995 c. x.	The London Local Authorities Act 1995.	In Part I of the Schedule, the words “Local Government Finance Act 1982: section 16.”
1996 c. 10.	The Audit (Miscellaneous Provisions) Act 1996.	Sections 1, 2, 3, 5 and 6.
1996 c. 16.	The Police Act 1996.	In Schedule 7, paragraph 1(2) (s).
1996 c. 18.	The Employment Rights Act 1996.	In Schedule 1, paragraphs 19 and 45(3)(a).
1996 c. 52.	The Housing Act 1996.	In Schedule 3, paragraph 2.



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1996 c. 56.	The Education Act 1996.	In Schedule 37, paragraph 78.
1997 c. 44.	The Education Act 1997.	In Schedule 7, paragraph 5.
1997 c. 47.	The Social Security Administration (Fraud) Act 1997.	Section 6.
		In Schedule 1, paragraph 1.
1997 c. 50.	The Police Act 1997.	In Schedule 6, paragraphs 19 to 22.
S.I. 1991/724.	The High Court and County Courts Jurisdiction Order 1991.	In the Schedule, in Part I, the entry relating to the Local Government Finance Act 1982.

## TABLE OF DERIVATIONS

### Notes:

- 1 This Table shows the derivation of the provisions of the Act.
- 2 The following abbreviations are used in the Table:

1982	= Local Government Finance Act 1982 (c.32)
1988	= Education Reform Act 1988 (c.40)
1990	= National Health Service and Community Care Act 1990 (c.19)
1991	= Local Government Finance (Publicity for Auditors' Reports) Act 1991 (c.15)
1992	= Local Government Act 1992 (c.19)
1996	= Audit (Miscellaneous Provisions) Act 1996 (c.10)

- 3 The Table does not separately acknowledge the provisions in the Criminal Justice Act 1982 (c.48) and the Criminal Justice Act 1991 (c.53) by virtue of which references to the amount of the maximum fines to which persons are liable in respect of offences were translated into levels on the standard scale and the financial penalties imposed for the commission of offences were increased.

Provision	Derivation
1(1)	1982 s.11(1); 1990 Sch. 4 para. 1(1).
(2)	1982 s.11(2) (part); 1990 Sch. 4 para. 1(2)(a), (b).
(3)	1982 s.11(3) (part).

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(4)	1982 s.11(2), (3) (part); 1990 Sch.4 para.1(2)(c).
(5)	1982 s.11(4).
2(1)	1982 s.12(1).
(2)	1982 s.12(2) to (3A) (part), s.31(1) (part).
3(1), (2)	1982 s.13(1), (2).
(3), (4)	1982 s.13(3), (4); 1990 Sch. 4 para. 3(1).
(5)	1982 s.13(5) (part), (5A); 1990 Sch. 4 para. 3(2), (3).
(6)	1982 s.13(5) (part).
(7), (8)	1982 s.13(6), (7).
(9)	1982 s.13(8) (part), (9); 1992 s.29(1).
(10)	Drafting.
(11)	1982 s.13(8) (part).
4(1)	1982 s.14(1) (part); 1992 s.29(1).
(2)	1982 s.14(1) (part); 1990 Sch. 4 para. 4(1).
(3) to (6)	1982 s.14(2) to (5).
(7)	1982 s.14(6), (7); 1990 Sch. 4 para. 4(2).
5(1)	1982 s.15(1); 1990 Sch. 4 para. 5; 1992 s.3(1).
(2)	1982 s.15(2).
6(1), (2)	1982 s.16(1); Local Government Act 1988 (c.9) s.30(2); 1992 s.29(1).
(3)	1982 s.16(1A); 1990 Sch. 4 para. 6.
(4), (5)	1982 s.16(2), (3); Local Government Act 1988 (c.9) s.30(2); 1992 s.29(1).
(6), (7)	1982 s.16(4), (5).
7(1)	1982 s.21(1).
(2)	1982 s.21(2), (2A); 1990 Sch. 4 para. 11.
(3), (4)	1982 s.21(3), (4).
(5), (6)	1982 s.21(5).
(7), (8)	1982 s.21(6), (7).
(9)	1982 s.35(3) (part).

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8	1982 s.15(3).
9(1), (2)	1982 s.18(1), (2).
10(1)	1982 s.18(3) (part).
(2)	1982 s.18(4); 1990 Sch.4 para. 8.
(3)	1982 s.18(3) (part); 1992 s.5(5).
(4), (5), (6)	1982 s.18(5); Local Government (Access to Information) Act 1985 (c.43) Sch. 2 para. 7.
11(1)	1992 s.5(1) (part).
(2)	1992 ss.5(6)(a), 28(2); Environment Act 1995 (c.25) Sch.7 para.19(1).
(3)	1992 s.5(1) (part).
(4), (5)	1992 s.5(2)(a), (b).
(6), (7)	1992 ss.5(3).
(8), (9)	1992 s.5(4), (7).
12(1)	1992 s.6(1).
(2)	1992 s.6(2), (4)(a).
(3), (4)	1992 s.6(3), (5).
13(1)	1982 s.18A(6); 1991 s.1(2); drafting.
(2), (3)	1982 s.18A(1), (2); 1991 s.1(2).
(4)	1982 s.18A(5); 1991 s.1(2).
(5), (6)	1982 s.18A(3), (4); 1991 s.1(2).
(7)	1982 s.18A(7); 1991 s.1(2).
14(1)	1982 s.24(1); 1990 Sch. 4 para. 14; 1991 s.1(3).
(2) to (4)	1982 s.24(2) to (4).
15(1)	1982 s.17(1); 1990 Sch. 4 para. 7.
(2)	1982 s.17(2).
(3)	Local Government and Housing Act 1989 (c.42) s.11(1) (part), (3) (“relevant body”).
(4)	Local Government and Housing Act 1989 (c.42) s.11(2) (part).
(5)	Local Government and Housing Act 1989 (c.42) s.11(3) (part).
16(1) to (3)	1982 s.17(3) to (5).
17(1)	1982 s.19(1); 1990 Sch. 4 para. 9.
(2) to (5)	1982 s.19(2) to (5)

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|--------------|---|
| (6)          | 1982 ss.19(6); The High Court and County Courts Jurisdiction Order 1991 (S.I. 1991/724) Sch.  |
| (7)          | 1982 ss.19(7), 36(3)(b); Norfolk and Suffolk Broads Act 1988 (c.4) s.17(12); Police and Magistrates' Courts Act 1994 (c.29) Sch. 4 para.26; Environment Act 1995 (c.25) Sch. 7 para. 19(2); Police Act 1996 (c.16) Sch. 7 paras. 1(1), (2)(s); Police Act 1997 (c.50) Sch.6 para.20.  |
| 18(1)        | 1982 s.20(1) (part); 1990 Sch. 4 para. 10.  |
| (2)          | 1982 s.20(1) (part).  |
| (3)          | 1982 s.20(2) (part), (3) (part).  |
| (4)          | 1982 s.20(3) (part).  |
| (5)          | 1982 s.20(2) (part), (3) (part).  |
| (6)          | 1982 s.20(3) (part).  |
| (7) to (11)  | 1982 s.20(4) to (8).  |
| (12)         | 1982 s.20(9); The High Court and County Courts Jurisdiction Order 1991 (S.I. 1991/724) Sch; 1982 ss.20(10), 36(3)(b); Norfolk and Suffolk Broads Act 1988 (c.4) s.17(12); Police and Magistrates' Courts Act 1994 (c.29) Sch. 4 para.27; Environment Act 1995 (c.25) Sch. 7 para. 19(2); Police Act 1996 (c.16) Sch. 7 paras. 1(1), (2)(s); Police Act 1997 (c.50) Sch.6 para.21. |
| 19           | 1990 s.20(3).   |
| 20(1), (2)   | 1982 s.25A(1); Local Government Act 1988 (c.9) s.30(1), Sch. 4; 1990 Sch. 4 para. 16.   |
| (3) to (8)   | 1982 s.25A(2) to (7); Local Government Act 1988 (c.9) s.30(1) and Sch. 4.   |
| 21(1) to (3) | 1982 s.25AA(1) to (3); Local Government Finance Act 1988 (c.41) Sch. 12 para. 3(3).   |
| 22(1) to (6) | 1982 s.25B(1) to (6); Local Government Act 1988 (c.9) s.30(1), Sch. 4.  |
| 23(1), (2)   | 1982 25C(1), (2); Local Government Act 1988 (c.9) s.30(1), Sch. 4.  |

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24(1)	1982 s.25D(1); Local Government Act 1988 (c.9) s.30(1), Sch. 4; 1990 Sch. 4 para. 17.
(2),(3)	1982 s.25D(2), (3); Local Government Act 1988 (c.9) s.30(1), Sch. 4.
25(1)	1982 s.22(1), (4A) (part); 1990 Sch. 4 para. 12(1), (2) (part).
(2)	1982 s.22(2).
(3)	1982 s.22(3), (4A) (part); 1990 Sch. 4 para. 12(1), (2) (part).
(4), (5)	1982 s.22(4), (5).
26(1)	1982 s.25(1) (part).
(2)	1982 s.25(1) (part), (2); 1990 Sch. 4 para. 15.
27(1)	1982 s.23(1); 1990 Sch. 4 para. 13.
(2)	1982 s.23(2).
(3)	1982 s.35(3) (part).
(4), (5)	1982 s.23(3), (4).
28(1)	1982 s.29(1); Local Government Finance Act 1988 (c.41) Sch. 12 para. 3(4); Local Government and Housing Act 1989 (c.42) s.184(2).
(2)	1982 s.29(5) (part).
29(1)	1982 s.29(3); 1990 Sch. 4 para. 20(2).
(2), (3)	1982 s.29(4).
(4)	1982 s.29(5) (part).
30(1)(a) to (c)	1982 s.31(1)(a) to (c); drafting.
(d)	1982 s.31(1)(ca); Local Government Finance (Publicity for Auditors' Reports) Act 1991 (c.15) s.1(4).
(e)	1982 s.31(1)(d).
(2)	1982 s.31(3).
(3)	1982 s.31(2).
31(1)	1982 s.31(4); Transport Act 1985 (c.67) Sch. 7 para. 22(1).
(2)	1982 s.31(6); Transport Act 1985 (c.67) Sch. 7 para. 22(2).
(3)	1982 s.31(5); Companies Consolidation (Consequential Provisions) Act 1985 (c.9) Sch. 2.

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32(1), (2)	1982 s.28F(1), (2); Police Act 1997 (c.50) Sch.6 para.22.
33(1)	1982 s.26(1).
(2)	1992 s.3(3) (part); Environment Act 1995 (c.25) Sch.7 para.19(1).
(3)	1982 s.27(6); 1990 Sch. 4 para. 19(2).
(4)	1982 s.26(2).
(5)	1982 s.26(3); 1990 Sch. 4 para. 18(1).
(6)	1982 s.26(4); 1990 Sch. 4 para. 18(2); 1992 s.3(3) (part).
34(1)	1982 s.27(1); 1990 Sch. 4 para. 19(1).
(2)	1982 s.27(2).
(3), (4)	1982 s.27(3).
(5), (6)	1982 s.27(4), (5).
35(1)	1982 s.29(2) (part).
(2)	1982 s.29(2) (part); 1990 Sch. 4 para. 20(1).
(3)	1982 s.29(5) (part).
36(1)	1988 s.220(1), (2); Further and Higher Education Act 1992 (c.13) Sch. 8 para. 51(2), (3); Education Act 1994 (c.30) Sch. 2 para. 8(5); Education Act 1996 (c.56) Sch.37 para.78.
(2)	1988 s.220(3); Further and Higher Education Act 1992 (c.13) Sch. 8 para. 51(4).
(3)	1988 ss.123(1), 220(4); Further and Higher Education Act 1992 (c.13) Sch. 8 para. 51(5).
(4)	1988 s.220(5); Further and Higher Education Act 1992 (c.13) ss.17(1), 90(1) (“higher education corporation”).
(5)	1988 s.220(6).
(6)	1988 s.235(7); Education Act 1996 (c.56) s.578, Sch.37 para.81(4).
37(1) to (9)	1982 s.28AA(1) to (9); 1996 s.1(1).
38(1) to (9)	1982 s.28AB(1) to (9); Social Security Administration (Fraud) Act 1997 (c.47) s.6(2).

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39(1), (2)	1982 s.28AC(1), (2); Social Security Administration (Fraud) Act 1997 (c.47) s.6(3).
40	1982 s.28B; Housing Act 1996 (c.52) Sch.3 para.2(1).
41(1) to (3)	1982 s.28C(1) to (3); Housing Act 1996 (c.52) Sch.3 para.2(1).
(4)	1982 s.28C(4) (part); Housing Act 1996 (c.52) Sch.3 para.2(1).
42	1982 s.28D; Housing Act 1996 (c.52) Sch.3 para.2(1).
43	1982 s.28E; Housing Act 1996 (c.52) Sch.3 para.2(1).
44(1)	1992 s.1(1).
(2)	1992 s.1(2), (6); 1996 s.5(1).
(3)	1992 s.1(3) (part).
(4)	1992 s.1(4), (6).
(5)	1992 s.1(5)
(6)	1992 s.1(7)(a); Environment Act 1995 (c.25) Sch.7 para.19(1).
(7)	1992 s.1(8).
45(1) to (5)	1992 s.1A(1) to (5); 1996 s.5(2).
46(1) to (6)	1992 s.2(1) to (6).
47(1), (2)	1992 s.4(1), (3).
48(1)	1982 s.28(1); 1992 s.29(1).
(2)	Drafting.
(3)	1982 s.28(2).
(4), (5)	1982 s.28(3).
49(1)	1982 ss.30(1), (1A), 28C(4) (part); 1990 Sch. 4 para. 21; 1996 s.2(1); Housing Act 1996 (c.52) Sch.3 para.2(1); Social Security Administration (Fraud) Act 1997 (c.47) s.6(4).
(2)	Drafting.
(3)	1982 s.30(2); Interpretation Act 1978 (c. 30) Sch. 1 (“statutory maximum”); Criminal Justice Act 1988 (c.33) Sch. 15 para. 58(b).

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50	1982 s.30A; Social Security Administration (Fraud) Act 1997 (c.47) s.6(5).
51(1)	1992 s.7(1), (2); Environment Act 1995 (c.25) Sch.7 para.19(1).
(2)	1992 s.7(3).
(3), (4)	1992 s.7(5), (6).
52(1)	1982 s.35(1); 1992 ss.1(3) (part), 4(2) (part).
(2)	1982 Sch.3 para.10(2) (part).
(3)	1982 s.35(2); 1992 ss.1(3) (part), 4(2) (part).
53(1)	
“the 1972 Act”	1982 s.18(6); Local Government (Access to Information) Act 1985 (c.43) Sch. 2 para. 7; 1992 s.28(1); drafting.
“allotted sum”	1982 s.12(3C), 16(1A) (part); 1990 Sch. 4 para. 2(2), 6.
“auditor”	1982 s.36(1); Transport Act 1985 (c.67) Sch. 7 para. 22(3); 1992 s.28(1), (2).
“body subject to audit”	Drafting.
“the Commission”	1982 s.36(1); 1990 Sch. 4 para. 23(a); drafting.
“the health service”	1982 s.14(7)(a) (part); 1990 Sch. 4 para. 4(2); drafting.
“health service body”	1982 s.12(5), 36(1); 1990 Sch. 4 paras. 2(3), 23(b).
“recognised fund-holding practice”	1982 s.36(1); 1990 Sch. 4 para. 23(b).
“statutory provision”	1982 s.36(1).
(2)	1982 s.36(2); 1988 s.235(1); 1992 s.1(6) (part), s.28(1) (“financial year”); 1996 s.3(2).
(3)	1982 s.12(3) (part) and 12(3A) (part); Local Government Finance Act 1988 (c.41) Sch. 12 para. 3(2); 1990 Sch. 4 para. 2(2).
(4)	1982 ss.36(3) (part), (3A); Norfolk and Suffolk Broads Act 1988 (c.4) s.17(12); Environment Act 1995 Sch. 7 para. 19(3).
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Sch. 1	
paras. 1, 2	1982 Sch. 3 paras. 1, 2.
para. 3	1982 Sch. 3 para. 3; 1990 Sch. 4 para. 24(1).
paras. 4, 5	1982 Sch. 3 paras. 4, 5.
para. 6	1982 Sch. 3 para. 6; 1990 s.20(8).
para. 7	1982 Sch. 3 para. 7(1) to (6).
para. 8(1)	1982 Sch. 3 para. 9; 1990 Sch. 4 para. 24(2).
(2)	1982 Sch. 3 para. 9(2); 1990 Sch. 4 para. 24(2); 1996 s.2(2); Housing Act 1996 (c.52) Sch.3 para.2(2); Education Act 1997 (c.44) Sch.7 para.5; Social Security Administration (Fraud) Act 1997 (c.47) Sch.1 para.1.
para. 9(1) to (5)	1982 Sch. 3 para. 10(1), (2) (part), (3) to (5).
para. 9(6)	1982 Sch. 3 para. 10(6); 1996 s.3(3)(a).
para. 9(7)	1982 Sch. 3 para. 10(7).
para. 10(1)	1982 Sch. 3 para. 11(1); Miscellaneous Financial Provisions Act 1983 (c.29) s.4(1), Sch. 2.
(2) to (5)	1982 Sch. 3 para. 11(2) to (5).
para. 11(1), (2)	1982 Sch. 3 para. 12(1), (2).
(3)	1982 Sch. 3 para. 12(3); 1996 s.3(3)(b).
(4)	1982 Sch. 3 para. 12(4).
(5)	1982 s.36(1A); 1996 s.3(1).
paras. 12 to 14	1982 Sch. 3 paras. 13 to 15.
Sch. 2	
para 1(a)	1982 s.12(2)(a).
(b)	1982 s.12(2)(aa); Local Government Act 1985 (c.51) s.72(3).
(c) to (f)	1982 s.12(2)(b) to (e).
(g)	1982 s.12(2)(ea); 1990 Sch. 4 para. 2(1).
(h)	1982 s.12(2)(f).
(i)	1982 s.12(2)(ff); Norfolk and Suffolk Broads Act 1988 (c.4) s.17(10).
(j)	1982 s.12(2)(fg); Environment Act 1995 (c.25) Sch. 7 para. 19(1).

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(k)	1982 s.12(2)(g); Police and Magistrates' Courts Act 1994 (c.29) Sch. 4 para. 25; Police Act 1996 (c.16) Sch. 7 para. 1(1), (2)(s).
(l)	1982 s.12(2)(ga); Police Act 1997 (c.50) Sch.6 para.19.
(m) to (o)	1982 s.12(2)(h) to (j).
(p)	1982 s.12(2)(l); Criminal Justice Act 1982 (c.48) s.65(1); Criminal Justice Act 1988 (c.33) Sch. 11 para. 8; Probation Service Act 1993 (c.47) Sch. 3 para. 6.
para. 2	
(a)	1982 s.12(3)(a); Local Government Finance Act 1988 (c.41) Sch. 12 para. 3(2).
(b)	1982 s.12(3)(b); Local Government Finance Act 1988 (c.41) Sch. 12 para. 3(2); Local Government Pension Scheme Regulations 1995 (S.I. 1995/1019), Interpretation Act 1978 (c.30) ss.17(2)(a), 23(2).
para. 3(1)	1982 s.12(3A) (part); 1990 Sch. 4 para. 2(2); drafting.
(2)	1982 s.12(3B); 1990 Sch. 4 para. 2(2); Health Authorities Act 1995 (c.17) Sch. 1 para. 106.
para.4	1982 s.31(1) (part).
Sch. 3	
Sch. 4	
paras.1 to 6	
para.7	1982 s.12(4).
para.8	1990 s.20(8).
para.9	1982 Sch.3 para.8(3); 1990 s.20(6); Employment Rights Act 1996 (c.18) Sch.1 paras.19, 45(3)(a).
para.10	1996 s.3(5) (part).
Sch. 5	

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**Status:**

Point in time view as at 01/10/2012.

**Changes to legislation:**

Audit Commission Act 1998 (repealed) is up to date with all changes known to be in force on or before 29 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.