



# Local Government Act 1999

## 1999 CHAPTER 27

### PART I

#### BEST VALUE

##### *General*

#### **23 Accounts.**

- (1) The Secretary of State may make regulations about the keeping of accounts by best value authorities.
- (2) The regulations may—
  - (a) require accounts and statements of accounts to be prepared, kept and certified in such form or manner as the regulations may specify;
  - (b) require accounts to be deposited at such places as the regulations may specify;
  - (c) require the publication of information about accounts and of statements of accounts;
  - (d) make provision (which may include provision requiring the payment of fees) entitling specified classes of person to inspect and to make or receive copies of specified documents.
- (3) The regulations may—
  - (a) make provision in relation to best value authorities generally or in relation to one or more particular authorities;
  - (b) make different provision for different cases.
- (4) Before making regulations under subsection (1) the Secretary of State must consult—
  - <sup>[F1]</sup>(za) if the regulations make provision in relation to <sup>[F2]</sup>Welsh best value authorities or police authorities for police areas in Wales, the Auditor General for Wales,
  - (a) <sup>[F3]</sup>if the regulations make provision in relation to other best value authorities, the Audit Commission,
  - (b) the authorities concerned or persons appearing to him to represent them, and

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*Status: Point in time view as at 01/04/2008. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1999, Section 23. (See end of Document for details)*

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- (c) such bodies of accountants as appear to him to be appropriate.
- (5) If—
- (a) a person contravenes a provision of regulations under subsection (1) without reasonable excuse, and
  - (b) the regulations declare that contravention of the provision is an offence,
- the person is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (6) Any expenses incurred by an auditor<sup>F4</sup>... in connection with proceedings in respect of an offence under subsection (5) which is alleged to have been committed in relation to the accounts of an authority are recoverable from the authority so far as they are not recovered from any other source.

[<sup>F5</sup>(7) In subsection (6), “auditor” means an auditor appointed by the Audit Commission or the Auditor General for Wales to audit the best value authority's accounts.]

#### Textual Amendments

- F1** S. 23(4)(za) inserted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), s. 73, **Sch. 1 para. 14(2)**; [S.I. 2005/558](#), art. 2, Sch. 1
- F2** Words in s. 23(4)(za) substituted (1.4.2008) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), **Sch. 8 para. 21(2)**; [S.I. 2008/917](#), art. 2(1)(e)
- F3** Words in s. 23(4)(a) inserted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), s. 73, **Sch. 1 para. 14(3)**; [S.I. 2005/558](#), art. 2, Sch. 1
- F4** Words in s. 23(6) repealed (1.4.2008) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), Sch. 8 para. 21(3), **Sch. 18 Pt. 8**; [S.I. 2008/917](#), art. 2(1)(e)(i)(v)
- F5** S. 23(7) inserted (1.4.2008) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), **Sch. 8 para. 21(4)**; [S.I. 2008/917](#), art. 2(1)(e)

#### Commencement Information

- I1** S. 23 wholly in force at 1.10.1999; s. 23 not in force at Royal Assent see s. 27; s. 23(4) in force (E.) at 10.8.1999 and (W.) for certain purposes at 10.8.1999 by [S.I. 1999/2169](#), art. 2(2), **Sch. 1**; s. 23(1)-(3)(5)(6) in force (E.) at 27.9.1999 and (W.) for certain purposes at 27.9.1999 by [S.I. 1999/2169](#), art. 3(2), **Sch. 2**; s. 23 in force (W.) at 1.10.1999 by [S.I. 1999/2815](#), art. 2

**Status:**

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**Changes to legislation:**

There are currently no known outstanding effects for the Local Government Act 1999, Section 23.