



Coast Protection Act 1949

1949 CHAPTER 74

PART IV

SUPPLEMENTARY

42 Accounts of borough councils, coast protection boards and joint committees

- (1) The following authorities, that is to say—
- (a) the council of every borough in England or Wales having functions under this Act,
 - (b) every coast protection board, and
 - (c) every joint committee appointed under subsection (1) of section three of this Act, not being a committee in whose case all the appointing authorities are authorities in Scotland,

shall keep accounts of the sums received and expended by them in the exercise of functions under this Act, and those accounts shall be made up and audited in like manner as the accounts of a council specified in section two hundred and nineteen of the Local Government Act, 1933 (which provides for district audit) and, in the case of a borough council, shall be kept separately from their other accounts.

- (2) The enactments relating to the audit of accounts by a district auditor and to the matters incidental to such audit and consequential thereon shall have effect in relation to the accounts required to be kept under this section as they have effect in relation to the accounts of the councils specified in the said section two hundred and nineteen.