
EXPLANATORY NOTE

(This note is not part of the Regulations)

The Accounts and Audit Regulations 1983 make provision in respect of the accounts and the audit of certain bodies whose accounts are required to be audited in accordance with Part III of the Local Government Finance Act 1982.

These Regulations amend the 1983 Regulations by introducing new requirements in relation to local authorities in England (other than parish councils), the Common Council of the City of London, the Isles of Scilly Council, joint authorities established under Part IV of the Local Government Act 1985, joint committees and combined fire authorities. These bodies are to be required to publish specified information relating to their accounts. The information, which is set out in the new Schedule to the Regulations, relates to the costs of work falling within specified activities which are defined activities for the purposes of Part I of the Local Government Act 1988. The bodies are also to be required to include one item of the information in their statement of accounts.

The amendments have effect, in the case of county councils and non-metropolitan district councils and joint committees of those councils, in relation to accounts for periods beginning on or after 1st April 1996 and, in other cases, in relation to accounts for periods beginning on or after 1st April 1995.