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STATUTORY INSTRUMENTS

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**1995 No. 401**

**The Local Government Residuary Body (England) Order 1995**

**PART III**

**ACCOUNTS, AUDIT AND REPORTS**

**Audit**

**12.**—(1) The accounts of the Residuary Body shall be included among those which are required to be audited in accordance with Part III of the Local Government Finance Act 1982 (accounts and audit) (“the 1982 Act”)(<sup>1</sup>and, subject to paragraph (2) below, that Part shall accordingly have effect in relation to the Residuary Body and its accounts.

(2) Section 15(1)(a), 17, 19, 20, 23 and 24 of the 1982 Act shall not apply in relation to the Residuary Body or its accounts and section 22 (extraordinary audit) of that Act shall have effect as if—

- (a) in paragraph (a) of subsection (1), for the words “for the area of that body” there were substituted the words “for any area to which the accounts relate”; and
- (b) in subsection (3), for the words “and 15 to 20 above, except subsections (1) and (2) of section 17” there were substituted the words “15 (except subsection (1)(a)), 16 and 18”.

(3) At each audit of the accounts of the Residuary Body, any local government elector for any area to which the accounts to be audited relate may inspect those accounts and all records relating to them and make copies of all or any part of the accounts and those records.

(4) At the request of any such local government elector, the auditor shall give the elector, or his representative, an opportunity to question him about those accounts or to draw his attention to any matter on which he could make a report under section 15(3) of the 1982 Act.

(5) As soon as the audit of its accounts has been concluded, the Residuary Body shall send to the Secretary of State a copy of the statement of accounts prepared under article 11(3) together with a copy of any report made on that statement or the accounts by the auditor.

(6) Any person, on application to the Residuary Body, shall be entitled—

- (a) at all reasonable times, to inspect and make copies of any statement prepared under article 11(3) and any report made by the auditor on the statement or on the accounts of the Residuary Body; and
- (b) to be furnished with copies of any such statement or report on payment of such reasonable sum as the Residuary Body may determine.

(7) Any document which a person is entitled to inspect under paragraphs (3) or (6) above may be inspected by him at all reasonable times and without payment.

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(1) 1982 c. 32.