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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**

**Accounts**

- 11.**—(1) The Residuary Body shall keep proper accounts and proper records in relation to them.
- (2) The Secretary of State may give directions to the Residuary Bdoy requiring it—
- (a) to keep accounts in respect of such matters, and records, relating to them as may be specified in the directions; and
  - (b) to comply with such methods and principles as may be so specified with respect to any accounts or records kept by it.
- (3) The Residuary Body shall prepare in respect of each financial year a statement of accounts which complies with any requirement which the Secretary of State has, with the approval of the Treasury, notified in writing to the Residuary Body relating to the information to be contained in the statement, the manner in which the information is to be presented and the methods or principles according to which the statement is to be prepared.

**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”)(1)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.

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(1) 1982 c. 32.

(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.

### **Reports and information**

**13.**—(1) The Residuary Body shall publish an annual report on the discharge of its functions and shall send a copy of each such report to the Secretary of State.

(2) The Residuary Body shall provide the Secretary of State with such information relating to the discharge of its functions and to its finances (including estimates of its future income and expenditure) as he may require and, for that purpose, shall permit any person authorised by him to inspect and make copies of any of its accounts or other documents and shall afford such explanation of them as that person or the Secretary of State may require.

### **Laying of reports etc. before Parliament**

**14.** The Secretary of State shall lay before each House of Parliament copies of—

(a) any statement of accounts and any report on them sent to him pursuant to article 12; and

(b) any annual report sent to him pursuant to article 13.