
STATUTORY INSTRUMENTS

1996 No. 590

The Accounts and Audit Regulations 1996

Public inspection of accounts

12.—(1) Subject to paragraph (2), the relevant body or, as the case may be, the chairman, notified under regulation 11, shall make the accounts and other documents mentioned in section 17(1) of the 1982 Act available for public inspection for 15 full working days before the date appointed by the auditor under that regulation.

(2) The council of a parish or a community, or the chairman of a parish meeting of a parish not having a separate council, notified under regulation 11, shall make the accounts and other documents in relation to a period to which regulation 7(3) applies available for public inspection on reasonable notice.