
STATUTORY INSTRUMENTS

2003 No. 533

The Accounts and Audit Regulations 2003

Interpretation and application

2.—(1) In these Regulations—

“the 1972 Act” means the Local Government Act 1972(1);

“the 1989 Act” means the Local Government and Housing Act 1989(2);

“the 1996 Regulations” means the Accounts and Audit Regulations 1996(3);

“the 1998 Act” means the Audit Commission Act 1998;

“notice by advertisement” means a notice published in one or more local newspapers circulating in the area of the relevant body;

“parish meeting” means a parish meeting of a parish not having a separate parish council;

“relevant body” means a body whose accounts are required to be audited in accordance with section 2 of the 1998 Act other than a body specified in section 98(1) of the National Health Service Act 1977(4), a local probation board or a Passenger Transport Executive(5);

“working day” means any day other than a Saturday or Sunday or a day which is a bank holiday in England; and

“year” means the 12 months ending with 31st March.

(2) Any reference in these Regulations to the “responsible financial officer” means—

(a) the person who, by virtue of section 151 of the 1972 Act(6), is responsible for the administration of the financial affairs of a relevant body or, if no person is so responsible, the person who is responsible for keeping the accounts of such a body, or

(b) if the person referred to in paragraph (a) is unable to act owing to absence or illness, such member of his staff as is nominated by him for the purposes of section 114 of the Local Government Finance Act 1988(7) or, if no nomination is made under that section, the person nominated by him for the purposes of these Regulations.

(3) These Regulations shall apply to all relevant bodies.

(4) Regulations 11(1), 13 to 16 and 18(1) shall, with all necessary modifications, apply to the accounts of an officer whose accounts are required to be audited by section 26 of the 1998 Act.

(1) 1972 c. 70.

(2) 1989 c. 42.

(3) S.I.1996/590 as amended in relation to England by the Accounts and Audit (Amendment) (England) Regulations 2001 (S.I. 2001/3244), the Local Authorities (Capital Finance and Accounts) (England) Regulations 2000 (S.I. 2000/3237), the Local Government Act 1988 (Competition) (Revocations) Regulations 1997 (S.I. 1997/2747) and the Development Commission (Transfer of Function and Miscellaneous Provisions) Order 1999 (S.I. 1999/416).

(4) 1977 (c. 49). There are amendments to section 98(1) not relevant to these Regulations.

(5) See paragraph 1(p) (as substituted by Schedule 1 paragraph 17(3) and section 4 of the Criminal Justice and Court Service Act 2000 (c. 43)) and paragraph 4 of Schedule 2 to the 1998 Act for the application of the 1998 Act to local probation boards and Passenger Transport Executives.

(6) Section 151 of the Local Government Act 1972 applies to a National Park authority, by virtue of section 63 of and paragraph 13(6) of Schedule 7 to the Environment Act 1995 (c. 25).

(7) 1988 c. 41. Section 114 is amended by section 139 of and Schedule 5 to the Local Government and Housing Act 1989 (c. 42), section 130 of the Greater London Authority Act 1999, the Local Authorities (Capital Finance and Accounts) (England) Regulations 2000 (S.I. 2000/3237), and other enactments not relevant to these Regulations.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
