
STATUTORY INSTRUMENTS

2015 No. 234

The Accounts and Audit Regulations 2015

PART 6

Miscellaneous

Summary statement of accounts— Greater London Authority

18. The summary statement of accounts which the Greater London Authority (“the Authority”) is required to prepare under section 134 (summary statement of accounts of Authority and other bodies) of the Greater London Authority Act 1999 ^{M1} must be prepared in accordance with proper practices in relation to accounts and must include—

- (a) a summary of the income and expenditure of the Authority;
- (b) a summary of the income and expenditure of each of the functional bodies ^{M2} and the London Pensions Fund Authority;
- (c) a summary of the capital expenditure of the Authority;
- (d) a summary of the capital expenditure of each of the functional bodies and the London Pensions Fund Authority.

Marginal Citations

M1 1999 c. 29.

M2 See section 424 of the [Greater London Authority Act 1999 \(c. 29\)](#) for the definition of “functional body”.

Joint boards, combined authorities [^{F1}, combined county authorities] and National Park authorities

19.—(1) Any joint board, combined authority [^{F2}, combined county authority] or National Park authority to which these Regulations apply must deposit with each constituent authority—

- (a) any documents it makes available for inspection under section 25(1) of the Act, as soon as reasonably practicable after notice has been given under regulation 16(1) or documents have been published under regulation 13(4) (as the case may be) in the case of a Category 2 authority with exempt status;
- (b) the annual governance statement prepared in accordance with regulation 6(2) or (3) (as the case may be); and
- (c) in the case of a Category 1 authority, the narrative statement prepared in accordance with regulation 8.

(2) In this regulation, “constituent authority” means any county, district, London borough or parish council for the time being entitled to appoint members of the board or authority in question; and in relation to a National Park authority includes—

- (a) the Secretary of State; and
- (b) Natural England.

Textual Amendments

- F1** Words in [reg. 19](#) heading inserted (17.4.2024) by [The Levelling-up and Regeneration Act 2023 \(Consequential Amendments\) \(England\) Regulations 2024 \(S.I. 2024/418\)](#), regs. 1(2), **4(a)**
- F2** Words in [reg. 19\(1\)](#) inserted (17.4.2024) by [The Levelling-up and Regeneration Act 2023 \(Consequential Amendments\) \(England\) Regulations 2024 \(S.I. 2024/418\)](#), regs. 1(2), **4(b)**

Publication of annual audit letter

20.—(1) Where, following completion of an audit, a relevant authority receives any audit letter from the local auditor, the members of the relevant authority, or, in the case of a Category 1 authority, a committee of that authority, must meet to consider that letter as soon as reasonably practicable.

- (2) Following consideration of the letter in accordance with paragraph (1) the authority must—
- (a) publish (which must include publication on the authority's website) the audit letter received from the local auditor; and
 - (b) make copies available for purchase by any person on payment of such sum as the relevant authority may reasonably require.

Transitory provisions

21. In relation to the financial years beginning in 2015 and 2016, these Regulations apply with the following modifications—

- (a) in regulation 10, paragraph (1) is to be read as if for “31st July” there were substituted “30th September”;
- (b) in regulation 15, paragraph (1)(a) is to be read as if for “June” there were substituted “July”.

Revocation and savings

22.—(1) Subject to paragraph (2), the instruments specified in the first column of the table in Schedule 2 are revoked to the extent mentioned in the second column of that table.

(2) Notwithstanding paragraph (1), the provisions revoked by that paragraph shall continue to have effect in relation to any financial year ending on or before 31st March 2015.

Changes to legislation:

There are currently no known outstanding effects for the The Accounts and Audit Regulations 2015, PART 6.