



# Local Government Finance Act 1988

## 1988 CHAPTER 41

### PART VIII

#### FINANCIAL ADMINISTRATION

##### Modifications etc. (not altering text)

- C1** Pt. VIII (ss. 111-116) applied (*temp.* from 4.5.1995 to 31.3.1996) by S.I. 1995/1042, **art. 4(1)**  
Pt. VIII (ss. 111-116) applied (with modifications) (4.6.1996) by S.I. 1996/1243, art. 18, **Sch. 5 Pt. I para. 4(1)**  
Power to make provision about matters of the kind dealt with by Pt. VIII (ss. 111-116) conferred (1.9.1997) by 1997 c. 50, s. 44(1), **Sch. 4** para. (i); S.I. 1997/1930, **art. 3(2)(m)** (with art. 3(3))  
Pt. VIII: power to apply conferred (31.8.2000) by 1997 c. 25, s. 59D(4) (as inserted (31.8.2000) by 1999 c. 22, s. 83(2), (with s. 107, Sch. 14 para. 7(2)); S.I. 2000/1920, **art. 3(b)**
- C2** Pt. VIII applied (with modifications) (24.3.2005) by The New Forest National Park Authority (Establishment) Order 2005 (S.I. 2005/421), art. 1, **Sch. 3 para. 2**
- C3** Pt. 8 applied (with modifications) (24.3.2010) by The South Downs National Park Authority (Establishment) Order 2010 (S.I. 2010/497), art. 1, **Sch. 3 para. 2**
- C4** Pt. VIII applied (with modifications) (1.7.2015) by The National Park Authorities (England) Order 2015 (S.I. 2015/770), art. 1, **Sch. 3 para. 3**

## 111 Interpretation.

- (1) This section applies for the purposes of this Part.
- (2) Each of the following is a relevant authority
- (a) a county council,
  - [<sup>F1</sup>(aa) a county borough council,]
  - (b) a district council,
  - <sup>F2</sup>[(bb) the Greater London Authority;
  - (bc) a functional body, within the meaning of the 1999 Act;
  - (bd) the London Pensions Fund Authority;]

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- (c) a London borough council,
  - (d) . . . <sup>F3</sup>
  - [<sup>F4</sup>(e) a police and crime commissioner,
  - (ea) a chief officer of police (which, for this purpose, means a chief constable of a police force maintained under section 2 of the Police Act 1996 or the Commissioner of Police of the Metropolis),]
  - <sup>F5</sup>(ea) . . . . .
  - <sup>F6</sup>(f) . . . . .
  - (g) a metropolitan county fire and civil defence authority,
  - <sup>F7</sup>(h) . . . . .
  - [<sup>F8</sup>(i) an Integrated Transport Authority for an integrated transport area in England,]
  - [<sup>F9</sup>(ia) an economic prosperity board established under section 88 of the Local Democracy, Economic Development and Construction Act 2009,
  - (ib) a combined authority established under section 103 of that Act,]
  - (j) a waste disposal authority,
  - (k) the Council of the Isles of Scilly,
  - <sup>F6</sup>(l) . . . . .
  - (m) a [<sup>F10</sup>combined fire and rescue authority] .
  - [<sup>F11</sup>(n) a section 4A fire and rescue authority.]
- (3) The <sup>M1</sup>1972 Act is the Local Government Act 1972 and the <sup>M2</sup>1985 Act is the Local Government Act 1985 [<sup>F12</sup>and the 1999 Act is the Greater London Authority Act 1999][<sup>F13</sup>and the 2004 Act is the Fire and Rescue Services Act 2004][<sup>F14</sup>and the 2011 Act is the Police Reform and Social Responsibility Act 2011] .
- [<sup>F15</sup>(3A) In this Part, “council manager”, “elected mayor”, “executive”, “executive arrangements”, “executive leader”, <sup>F16</sup>... “mayor and cabinet executive” and “mayor and council manager executive” have the same meaning as in Part II of the Local Government Act 2000.]
- [<sup>F17</sup>(3B) In this Part, “leader and cabinet executive” means—
- (a) in relation to England: a leader and cabinet executive (England);
  - (b) in relation to Wales: a leader and cabinet executive (Wales);
- and for this purpose “leader and cabinet executive (England)” and “leader and cabinet executive (Wales)” have the same meanings as in Part 2 of the Local Government Act 2000.]
- [<sup>F18</sup>(3C) In this Part—
- “section 4A fire and rescue authority” means a fire and rescue authority created by an order under section 4A of the 2004 Act;
  - “fire and rescue functions”, in relation to a chief officer of police, means—
  - (a) functions which are delegated to the chief officer under provision made under section 4H of the 2004 Act; and
  - (b) functions relating to fire and rescue services which are conferred on the chief officer by or by virtue of any enactment;
  - “policing functions”, in relation to a person who is a chief officer of police, means functions of that person relating to the police force of which that person is the chief officer;

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“relevant police and crime commissioner”, in relation to a section 4A fire and rescue authority, means the police and crime commissioner for the police area—

- (a) which corresponds to the area of the fire and rescue authority, or
- (b) within which the area of the fire and rescue authority falls;

“relevant police and crime panel”, in relation to a section 4A fire and rescue authority, means the police and crime panel for the police area—

- (a) which corresponds to the area of the fire and rescue authority, or
- (b) within which the area of the fire and rescue authority falls;

“relevant section 4A fire and rescue authority”, in relation to a chief officer of police, means a section 4A fire and rescue authority some of whose functions have been delegated to the chief officer under provision made under section 4H of the 2004 Act.]

- (4) The commencement day is the day on which this Part comes into force.
- (5) This Part shall come into force at the end of the period of 2 months beginning with the day on which this Act is passed.

#### Textual Amendments

- F1** S. 111(2)(aa) inserted (3.4.1995) by 1994 c. 19, s. 38(11), **Sch. 12 para. 3** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, **art. 6(1)** (with art. 6(2)-(5))
- F2** S. 111(bb)(bc)(bd) inserted (8.5.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, s. 128(1)(2) (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F3** S. 111(2)(d) repealed by Education Reform Act 1988 (c. 40, SIF 41:1), ss. 231(7), 235(6), 237(2), **Sch. 13 Pt. I**
- F4** S. 111(2)(e)(ea) substituted for s. 111(2)(e) (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 186(a)**; S.I. 2011/3019, art. 3, Sch. 1 (with Sch. 2 para. 54)
- F5** S. 111(2)(ea) repealed (1.4.2002) by 2001 c. 16, ss. 128, 137, Sch. 6 Pt. 2 para. 46, **Sch. 7 Pt. 5(1)**; S.I. 2002/344, **art. 3(k)(m)** (with transitional provisions in art. 4)
- F6** S. 111(2)(f)(l) repealed (1.4.1995) by 1994 c. 29, s. 93, **Sch. 9 Pt. I**; S.I. 1994/3262, art. 4, **Sch.**
- F7** s. 111(2)(h) repealed (3.7.2000) by 1999 c. 29, ss. 328(8), 423, Sch. 29, Pt. I para. 51, **Sch. 34**, Pt. VIII (with Sch. 12 para. 9(1)); S.I. 2000/1094, **art. 4(a)(h)(i)**
- F8** S. 111(2)(i) substituted (9.2.2009) by Local Transport Act 2008 (c. 26), s. 134(4), **Sch. 4 para. 56(3)**; S.I. 2009/107, art. 2(1), Sch. 1 Pt. 1
- F9** S. 111(2)(ia)(ib) inserted (17.12.2009) by Local Democracy, Economic Development and Construction Act 2009 (c. 20), s. 148(6), **Sch. 6 para. 77**; S.I. 2009/3318, art. 2(c)
- F10** Words in s. 111(2)(m) substituted (1.10.2004 except in relation to W., 10.11.2004 for W.) by Fire and Rescue Services Act 2004 (c. 21), s. 61, **Sch. 1 para. 68(3)**; S.I. 2004/2304, art. 2; S.I. 2004/2917, art. 2
- F11** S. 111(2)(n) inserted (22.2.2018) by The Policing and Crime Act 2017 (Consequential Amendments) Regulations 2018 (S.I. 2018/226), reg. 1, **Sch. para. 2(2)**
- F12** Words in s. 111(3) added (8.5.2000) by 1999 c. 29, s. 128(1)(3) (with Sch. 12 para. 9(1)); S.I. 1999/3434, **art. 3**
- F13** Words in s. 111(3) inserted (22.2.2018) by The Policing and Crime Act 2017 (Consequential Amendments) Regulations 2018 (S.I. 2018/226), reg. 1, **Sch. para. 2(3)**
- F14** Words in s. 111(3) inserted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 186(b)**; S.I. 2011/3019, art. 3, Sch. 1 (with Sch. 2 para. 54)
- F15** S. 111(3A) inserted (E.) (11.7.2001) by S.I. 2001/2237, **art. 19** and s. 111(3A) inserted (W.) (1.4.2002) by S.I. 2002/808, **art. 18**

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- F16** Words in s. 111(3A) repealed (30.12.2007) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\), s. 245\(2\), Sch. 3 para. 21\(2\), Sch. 18 Pt. 3](#)
- F17** S. 111(3B) inserted (30.12.2007) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\), s. 245\(2\), Sch. 3 para. 21\(3\)](#)
- F18** S. 111(3C) inserted (22.2.2018) by [The Policing and Crime Act 2017 \(Consequential Amendments\) Regulations 2018 \(S.I. 2018/226\), reg. 1, Sch. para. 2\(4\)](#)

#### Modifications etc. (not altering text)

- C5** S. 111 excluded (8.5.2017) by [The Greater Manchester Combined Authority \(Transfer of Police and Crime Commissioner Functions to the Mayor\) Order 2017 \(S.I. 2017/470\), art. 1\(2\), Sch. 2 para. 14](#)

#### Marginal Citations

- M1** 1972 c. 70.  
**M2** 1985 c. 51.

## 112 Financial administration as to certain authorities.

- (1) On and after the commencement day each authority mentioned in subsection (2) below shall make arrangements for the proper administration of its financial affairs and shall secure that one of its officers has responsibility for the administration of those affairs.
- (2) The authorities are—
- <sup>F19</sup>(a) .....
- <sup>F20</sup>(ab) .....
- (b) any [<sup>F21</sup>combined fire and rescue authority]. [<sup>F22</sup>,
- (c) any economic prosperity board established under section 88 of the Local Democracy, Economic Development and Construction Act 2009.]

#### Textual Amendments

- F19** S. 112(2)(a) omitted (22.11.2012) by virtue of [Police Reform and Social Responsibility Act 2011 \(c. 13\), s. 157\(1\), Sch. 16 para. 187; S.I. 2012/2892, art. 2\(i\)](#)
- F20** S. 112(2)(ab) repealed (1.4.2002) by [2001 c. 16, ss. 128, 137, Sch. 6 Pt. 2 para. 47, Sch. 7 Pt. 5\(1\); S.I. 2002/344, art. 3\(k\)\(m\)](#) (with transitional provisions in art. 4)
- F21** Words in s. 112(2)(b) substituted (1.10.2004 except in relation to W., 10.11.2004 for W.) by [Fire and Rescue Services Act 2004 \(c. 21\), s. 61, Sch. 1 para. 68\(3\); S.I. 2004/2304, art. 2; S.I. 2004/2917, art. 2](#)
- F22** S. 112(2)(c) inserted (17.12.2009) by [Local Democracy, Economic Development and Construction Act 2009 \(c. 20\), s. 148\(6\), Sch. 6 para. 78; S.I. 2009/3318, art. 2\(c\)](#)

## 113 Qualifications of responsible officer.

- (1) On and after the commencement day the person having responsibility for the administration of the financial affairs of a relevant authority under section 151 of the 1972 Act, section 73 of the 1985 Act [<sup>F23</sup>section 127 of the 1999 Act] or section 112 above shall fulfil the requirement in one (or the requirements in each) of the paragraphs of subsection (2) below.
- (2) The requirements are that—
- (a) he is a member of one or more of the bodies mentioned in subsection (3) below;

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- (b) immediately before the commencement day he had responsibility for the administration of the financial affairs of any of the authorities mentioned in section 111(2)(a) to (k) above under section 151 of the 1972 Act or section 73 of the 1985 Act.
- (3) The bodies are—
- (a) the Institute of Chartered Accountants in England and Wales,
  - (b) the Institute of Chartered Accountants of Scotland,
  - (c) the Chartered Association of Certified Accountants,
  - (d) the Chartered Institute of Public Finance and Accountancy,
  - (e) the Institute of Chartered Accountants in Ireland,
  - (f) the Chartered Institute of Management Accountants, and
  - (g) any other body of accountants established in the United Kingdom and for the time being approved by the Secretary of State for the purposes of this section.
- (4) The authority mentioned in subsection (2)(b) above need not be the same as that under consideration for the purpose of applying subsection (1) above.

#### Textual Amendments

- F23** Words in s. 113(1) inserted (8.5.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, s. 129 (with Sch. 12 para. 9(1)); S.I. 1999/3434, arts. 3, 4

#### Modifications etc. (not altering text)

- C6** S. 113 applied (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), Sch. 4 para. 1(3); S.I. 2011/3019, art. 3, Sch. 1
- C7** S. 113 applied (22.11.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), Sch. 2 para. 4(3); S.I. 2012/2892, art. 2(c)
- C8** S. 113 applied (22.11.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), Sch. 1 para. 6(4); S.I. 2012/2892, art. 2(b)
- C9** S. 113 applied by 2004 c. 21, s. 4D(6) (as inserted (31.1.2017 for specified purposes, 3.4.2017 in so far as not already in force) by Policing and Crime Act 2017 (c. 3), s. 183(1)(5)(e), Sch. 1 para. 5; S.I. 2017/399, reg. 2, Sch. para. 38)
- C10** S. 113 excluded (8.5.2017) by The Greater Manchester Combined Authority (Transfer of Police and Crime Commissioner Functions to the Mayor) Order 2017 (S.I. 2017/470), art. 1(2), Sch. 2 para. 14
- C11** S. 113(2)(b) applied (with modifications) (4.6.1996) by S.I. 1996/1243, art. 18, Sch. 5 Pt. 1 para. 4(2)

## 114 Functions of responsible officer as regards reports.

- (1) On and after the commencement day the person having responsibility for the administration of the financial affairs of a relevant authority under section 151 of the 1972 Act, section 73 of the 1985 Act [<sup>F24</sup>section 127 of the 1999 Act,]<sup>F25</sup>section 4D or 4I of the 2004 Act]<sup>F26</sup>, or Schedule 1, 2 or 4 to the 2011 Act] or section 112 above shall have the duties mentioned in this section, without prejudice to any other functions; and in this section he is referred to as the chief finance officer of the authority.
- (2) [<sup>F27</sup>Subject to subsection (2A),] the chief finance officer of a relevant authority shall make a report under this section if it appears to him that the authority, a committee [<sup>F28</sup>of the authority, a person holding any office or employment under the authority, a member of [<sup>F29</sup>the relevant police force] ], or a joint committee on which the authority is represented—

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- (a) has made or is about to make a decision which involves or would involve the authority incurring expenditure which is unlawful,
- (b) has taken or is about to take a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency on the part of the authority, or
- (c) is about to enter an item of account the entry of which is unlawful.

[<sup>F30</sup>(2ZA) In the case of a section 4A fire and rescue authority the reference to a person holding any office or employment under the authority includes a member of staff of the relevant police and crime commissioner who is exercising functions of that authority by virtue of an order under section 4A of the 2004 Act.]

[<sup>F31</sup>(2A) Where a relevant authority is operating executive arrangements, the chief finance officer of the relevant authority shall not make a report under subsection (2) in respect of any action referred to in paragraph (a), (b) or (c) of that subsection unless it is action taken otherwise than by or on behalf of the relevant authority’s executive.]

(3) The chief finance officer of a relevant authority shall make a report under this section if it appears to him that the expenditure of the authority incurred (including expenditure it proposes to incur) in a financial year is likely to exceed the resources (including sums borrowed) available to it to meet that expenditure.

[<sup>F32</sup>(3A) It shall be the duty of the chief finance officer of a relevant authority [<sup>F33</sup>(except where the relevant authority is a chief officer of police)] , in preparing a report in pursuance of subsection (2) above, to consult so far as practicable—

- (a) with the person who is for the time being designated as the head of the authority’s paid service under section 4 of the Local Government and Housing Act 1989; and
- (b) with the person who is for the time being responsible for performing the duties of the authority’s monitoring officer under section 5 of that Act.]

[<sup>F34</sup>(3B) <sup>F35</sup>.....]

(3C) Subsection (3A) above shall have effect in relation to Transport for London with the substitution for paragraphs (a) and (b) of the words “with the person who is for the time being designated for the purpose under subsection (3D) below”.

(3D) Transport for London shall designate a member of Transport for London, or a member of the staff of Transport for London, as the person who is to be consulted under subsection (3A) above.]

(4) Where a chief finance officer of a relevant authority has made a report under this section he shall send a copy of it to—

- (a) the person who at the time the report is made has the duty to audit the authority’s accounts, and

- [<sup>F36</sup>(b) in the case of—
  - (i) a police and crime commissioner, the commissioner and each member of the police and crime panel for the commissioner's police area;
  - (ii) the Mayor's Office for Policing and Crime, that Office and each member of the police and crime panel of the London Assembly;
  - (iii) a chief officer of police, [<sup>F37</sup>in relation to a report about the exercise of policing functions of the chief officer] the chief officer and the elected local policing body;

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- [<sup>F38</sup>(iia) a chief officer of police in relation to a report about the exercise of fire and rescue functions of the chief officer, the chief officer and the relevant section 4A fire and rescue authority;
- (iib) a chief officer of police in relation to a report about the exercise of policing and fire and rescue functions of the chief officer, the chief officer, the elected local policing body and the relevant section 4A fire and rescue authority;
- (iic) a section 4A fire and rescue authority, the relevant police and crime commissioner and each member of the relevant police and crime panel;] and
- (iv) any other relevant authority, each person who is at that time a member of the authority; and]
- <sup>F39</sup>(c) in a case where the relevant authority has a mayor and council manager executive, the person who at the time the report is made is the council manager of that authority
- [<sup>F40</sup>(4A) The duty under subsection (4)(b) above—
- (a) in a case where the relevant authority is the Greater London Authority, is to send a copy of the report to the Mayor of London and to each member of the London Assembly; and
- (b) in a case where the relevant authority is a functional body, within the meaning of the 1999 Act, includes a duty to send a copy of the report to the Mayor of London and to the Chair of the Assembly, within the meaning of that Act.]
- (5) Subject to subsection (6) below, the duties of a chief finance officer of a relevant authority under subsections (2) and (3) above shall be performed by him personally.
- (6) If the chief finance officer is unable to act owing to absence or illness his duties under subsections (2) and (3) above shall be performed—
- (a) by such member of his staff as is a member of one or more of the bodies mentioned in section 113(3) above and is for the time being nominated by the chief finance officer for the purposes of this section, or
- (b) if no member of his staff is a member of one or more of those bodies, by such member of his staff as is for the time being nominated by the chief finance officer for the purposes of this section.
- (7) A relevant authority shall provide its chief finance officer with such staff, accommodation and other resources as are in his opinion sufficient to allow his duties under this section to be performed.
- (8) In this section—
- (a) references to a joint committee are to a committee on which two or more relevant authorities are represented, and
- (b) references to a committee (joint or otherwise) include references to a sub-committee.
- [<sup>F41</sup>(8A) In this section “relevant police force”, in relation to the chief finance officer of a relevant authority, means—
- (a) in the case where the relevant authority is a chief officer of police, the police force of which that person is chief officer;
- (b) in any other case, the police force maintained by the relevant authority.]
- <sup>F42</sup>(9) .....



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### Textual Amendments

- F24** Words in s. 114(1) inserted (8.5.2000 for certain purposes and otherwise 3.7.2000) by 1999 c. 29, s. **130(1)(2)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F25** Words in s. 114(1) inserted (22.2.2018) by The Policing and Crime Act 2017 (Consequential Amendments) Regulations 2018 (S.I. 2018/226), reg. 1, **Sch. para. 3(2)**
- F26** Words in s. 114(1) inserted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 188(2)**; S.I. 2011/3019, art. 3, Sch. 1
- F27** Words in s. 114(2) inserted (E.) (11.7.2001) by S.I. 2001/2237, **art. 20(1)(a)** and inserted (W.) (1.4.2002) by S.I. 2002/808, **art. 19(1)(a)**
- F28** Words in s. 114(2) substituted (1.10.1994) by 1994 c. 29, s. 43, **Sch. 4 Pt. I para. 34**; S.I. 1994/2025, **art. 6(1)(2)(e)(g)**
- F29** Words in s. 114(2) substituted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 188(3)**; S.I. 2011/3019, art. 3, Sch. 1
- F30** S. 114(ZA) inserted (22.2.2018) by The Policing and Crime Act 2017 (Consequential Amendments) Regulations 2018 (S.I. 2018/226), reg. 1, **Sch. para. 3(3)**
- F31** S. 114(2A) inserted (E.) (11.7.2001) by S.I. 2001/2237, **art. 20(1)(b)** and inserted (W.) (1.4.2002) by S.I. 2002/808, **art. 19(1)(b)**
- F32** S. 114(3A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 66**
- F33** Words in s. 114(3A) inserted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 188(4)**; S.I. 2011/3019, art. 3, Sch. 1
- F34** S. 114(3B)-(3D) inserted (8.5.2000 for certain purposes and otherwise 3.7.2000) by 1999 c. 29, s. **130(1)(3)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F35** S. 114(3B) repealed (31.3.2012) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 25 Pt. 32**; S.I. 2012/628, art. 4(d)
- F36** S. 114(4)(b) substituted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 188(5)**; S.I. 2011/3019, art. 3, Sch. 1
- F37** Words in s. 114(4)(b)(iii) inserted (22.2.2018) by The Policing and Crime Act 2017 (Consequential Amendments) Regulations 2018 (S.I. 2018/226), reg. 1, **Sch. para. 3(4)(a)**
- F38** S. 114(4)(b)(iia)-(iic) inserted (22.2.2018) by The Policing and Crime Act 2017 (Consequential Amendments) Regulations 2018 (S.I. 2018/226), reg. 1, **Sch. para. 3(4)(b)**
- F39** S. 114(4)(c) and preceding “; and” added (E.) (11.7.2001) by S.I. 2001/2237, **art. 20(1)(c)** and added (W.) (1.4.2002) by S.I. 2002/808, **art. 19(1)(c)**
- F40** S. 114(4A) inserted (8.5.2000 for certain purposes and otherwise 3.7.2000) by 1999 c. 29, s. **130(1)(4)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F41** S. 114(8A) inserted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 188(6)**; S.I. 2011/3019, art. 3, Sch. 1
- F42** S. 114(9) repealed (1.4.2002) by 2001 c. 16, ss. 128, 137, Sch. 6 Pt. 2 para. 48, **Sch. 7 Pt. 5(1)**; S.I. 2002/344, **art. 3(k)(m)** (with transitional provisions in art. 4)

### Modifications etc. (not altering text)

- C12** S. 114 amended (28.11.1994) by S.I. 1994/2825, **regs. 36, 37(1), 38**  
S. 114 applied (with modifications) (28.11.1994) by S.I. 1994/2825, **reg. 37(1)**
- C13** Ss. 114-116 applied (with modifications) (5.3.2008) by The Cheshire (Structural Changes) Order 2008 (S.I. 2008/634), **arts. 1, 8(5)**
- C14** Ss. 114-116 applied (with modifications) (28.3.2008) by The Bedfordshire (Structural Changes) Order 2008 (S.I. 2008/907), **arts. 1, 17(5)**
- C15** S. 114 excluded (8.5.2017) by The Greater Manchester Combined Authority (Transfer of Police and Crime Commissioner Functions to the Mayor) Order 2017 (S.I. 2017/470), art. 1(2), **Sch. 2 para. 14**



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- C16** S. 114 applied (with modifications) (8.5.2017) by [The Greater Manchester Combined Authority \(Transfer of Police and Crime Commissioner Functions to the Mayor\) Order 2017 \(S.I. 2017/470\)](#), art. 1(2), [Sch. 1 para. 7\(2\)](#)
- C17** Ss. 114-116 applied (with modifications) (25.5.2018) by [The East Suffolk \(Local Government Changes\) Order 2018 \(S.I. 2018/640\)](#), arts. 1, [9\(6\)](#)
- C18** Ss. 114-116 applied (with modifications) (25.5.2018) by [The West Suffolk \(Local Government Changes\) Order 2018 \(S.I. 2018/639\)](#), arts. 1, [9\(6\)](#)
- C19** Ss. 114-116 applied (26.5.2018) by [The Bournemouth, Dorset and Poole \(Structural Changes\) Order 2018 \(S.I. 2018/648\)](#), arts. 1, [28\(6\)](#)
- C20** Ss. 114-116 applied (with modifications) (26.5.2018) by [The Somerset West and Taunton \(Local Government Changes\) Order 2018 \(S.I. 2018/649\)](#), arts. 1, [9\(6\)](#)
- C21** Ss. 114-116 applied with modifications (26.5.2018) by [The Bournemouth, Dorset and Poole \(Structural Changes\) Order 2018 \(S.I. 2018/648\)](#), arts. 1, [13\(6\)](#)
- C22** Ss. 114-115 applied (with modifications) (23.5.2019) by [The Buckinghamshire \(Structural Changes\) Order 2019 \(S.I. 2019/957\)](#), arts. 1, [7\(5\)](#)
- C23** Ss. 114-115 applied (with modifications) (14.2.2020) by [The Northamptonshire \(Structural Changes\) Order 2020 \(S.I. 2020/156\)](#), arts. 1, [9\(6\)](#)

#### **[<sup>F43</sup>114A Functions of responsible officer as regards reports—local authorities operating executive arrangements**

- (1) The person having responsibility under section 151 of the 1972 Act for the administration of the financial affairs of a relevant authority which is operating executive arrangements shall have the duties mentioned in this section, without prejudice to any other functions; and in this section he is referred to as the chief finance officer of the authority.
- (2) The chief finance officer of an authority that is referred to in subsection (1) shall make a report under this section to the executive of that authority if it appears to him that, in the course of the discharge of functions of the authority, the executive or a person on behalf of the executive—
  - (a) has made or is about to make a decision which involves or would involve the authority incurring expenditure which is unlawful;
  - (b) has taken or is about to take a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency on the part of the authority; or
  - (c) is about to enter an item of account the entry of which is unlawful.
- (3) It shall be the duty of the chief finance officer of an authority, in preparing a report in pursuance of subsection (2) above, to consult so far as practicable—
  - (a) with the person who is for the time being designated as the head of the authority's paid service under section 4 of the Local Government and Housing Act 1989; and
  - (b) with the person who is for the time being responsible for performing the duties of the authority's monitoring officer under section 5 and 5A of that Act <sup>F44</sup>.
- (4) Where a chief finance officer has made a report under this section he shall send a copy of it to—
  - (a) the person who at the time the report is made has the duty to audit the authority's accounts;
  - (b) each person who at that time is a member of the authority; and

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- (c) where the authority has a mayor and council manager executive, the person who at that time is the council manager.
- (5) Subsections (5) and (6) of section 114 shall apply in relation to duties under subsections (2) and (3) of this section as they apply in relation to duties under subsections (2) and (3) of that section.
- (6) A relevant authority shall provide its chief finance officer with such staff, accommodation and other resources as are in his opinion sufficient to allow his duties under this section to be performed.]

#### Textual Amendments

- F43** S. 114A inserted (E.) (11.7.2001) by [S.I. 2001/2237](#), [art. 20\(2\)](#) and inserted (W.) (1.4.2002) by [S.I. 2002/808](#), [art. 19\(2\)](#)
- F44** Section 5A is inserted by article 23(2) of this Order.

#### Modifications etc. (not altering text)

- C13** Ss. 114-116 applied (with modifications) (5.3.2008) by [The Cheshire \(Structural Changes\) Order 2008 \(S.I. 2008/634\)](#), [arts. 1, 8\(5\)](#)
- C14** Ss. 114-116 applied (with modifications) (28.3.2008) by [The Bedfordshire \(Structural Changes\) Order 2008 \(S.I. 2008/907\)](#), [arts. 1, 17\(5\)](#)
- C17** Ss. 114-116 applied (with modifications) (25.5.2018) by [The East Suffolk \(Local Government Changes\) Order 2018 \(S.I. 2018/640\)](#), [arts. 1, 9\(6\)](#)
- C18** Ss. 114-116 applied (with modifications) (25.5.2018) by [The West Suffolk \(Local Government Changes\) Order 2018 \(S.I. 2018/639\)](#), [arts. 1, 9\(6\)](#)
- C19** Ss. 114-116 applied (26.5.2018) by [The Bournemouth, Dorset and Poole \(Structural Changes\) Order 2018 \(S.I. 2018/648\)](#), [arts. 1, 28\(6\)](#)
- C20** Ss. 114-116 applied (with modifications) (26.5.2018) by [The Somerset West and Taunton \(Local Government Changes\) Order 2018 \(S.I. 2018/649\)](#), [arts. 1, 9\(6\)](#)
- C21** Ss. 114-116 applied with modifications (26.5.2018) by [The Bournemouth, Dorset and Poole \(Structural Changes\) Order 2018 \(S.I. 2018/648\)](#), [arts. 1, 13\(6\)](#)
- C22** Ss. 114-115 applied (with modifications) (23.5.2019) by [The Buckinghamshire \(Structural Changes\) Order 2019 \(S.I. 2019/957\)](#), [arts. 1, 7\(5\)](#)
- C23** Ss. 114-115 applied (with modifications) (14.2.2020) by [The Northamptonshire \(Structural Changes\) Order 2020 \(S.I. 2020/156\)](#), [arts. 1, 9\(6\)](#)
- C24** S. 114A excluded (8.5.2017) by [The Greater Manchester Combined Authority \(Transfer of Police and Crime Commissioner Functions to the Mayor\) Order 2017 \(S.I. 2017/470\)](#), [art. 1\(2\)](#), [Sch. 2 para. 14](#)

## 115 Authority's duties as regards reports.

- (1) This section applies where copies of a report under section 114 above have been sent under section 114(4) above.
- [<sup>F45</sup>(1A) Where the report under section 114 above is a report by the chief finance officer of the Greater London Authority, section 115A below shall have effect in place of subsections (2) and (3) below.]
- [<sup>F46</sup>(1B) In the case of a report made by the chief finance officer of an elected local policing body, that body must consider the report and decide whether the body agrees or disagrees with the views contained in the report and what action (if any) the body proposes to take in consequence of it.]

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- [ In the case of a report made by the chief finance officer of a section 4A fire and rescue<sup>F47</sup>(1BA) authority, that authority must consider the report and decide whether the authority agrees or disagrees with the views contained in the report and what action (if any) the authority proposes to take in consequence of it.]
- (1C) In the case of a report made by the chief finance officer of a chief officer of police, the chief officer of police must consider the report and decide whether the chief officer of police agrees or disagrees with the views contained in the report and what action (if any) the chief officer of police proposes to take in consequence of it.
- (1D) The consideration and decision-making must be concluded not later than the end of the period of 21 days beginning with the day on which copies of the report are sent.
- (1E) As soon as practicable after the elected local policing body, [<sup>F48</sup>the section 4A fire and rescue authority or the chief officer of police has] concluded the consideration of the chief finance officer's report, that body [<sup>F49</sup>, authority] or chief officer must prepare a report which specifies—
- (a) what action (if any) that body [<sup>F49</sup>, authority] or chief officer has taken in response to the report;
  - (b) what action (if any) that body [<sup>F49</sup>, authority] or chief officer proposes to take in response to the report; and
  - (c) the reasons for taking the action specified in the report or, as the case may be, for taking no action.
- (1F) As soon as practicable after the elected local policing body has prepared a report under subsection (1E), the elected local policing body must arrange for a copy of the report to be sent to—
- (a) the chief finance officer;
  - (b) the person who at the time the report is made has the duty to audit the elected local policing body's accounts; and
  - (c) each member of the police and crime panel for the police area for which the elected local policing body is established.
- [ As soon as practicable after the section 4A fire and rescue authority has prepared a<sup>F50</sup>(1FA) report under subsection (1E), the authority must arrange for a copy of the report to be sent to—
- (a) the chief finance officer;
  - (b) the person who at the time the report is made has the duty to audit the authority's accounts; and
  - (c) each member of the relevant police and crime panel.]

(1G) As soon as practicable after the chief officer of police has prepared a report under subsection (1E) [<sup>F51</sup>:in relation to the exercise of policing functions of the chief officer] , the chief officer of police must arrange for a copy of the report to be sent to—

    - (a) the chief finance officer;
    - (b) the person who at the time the report is made has the duty to audit the chief officer's accounts; and
    - (c) the elected local policing body which maintains the police force in which the chief officer serves.]

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- [<sup>F52</sup>(1H) As soon as practicable after the chief officer of police has prepared a report under subsection (1E) in relation to the exercise of fire and rescue functions of the chief officer, the chief officer of police must arrange for a copy of the report to be sent to—
- (a) the chief finance officer;
  - (b) the person who at the time the report is made has the duty to audit the chief officer's accounts; and
  - (c) the relevant section 4A fire and rescue authority.
- (1I) As soon as practicable after the chief officer of police has prepared a report under subsection (1E) in relation to the exercise of policing and fire and rescue functions of the chief officer, the chief officer of police must arrange for a copy of the report to be sent to—
- (a) the chief finance officer;
  - (b) the person who at the time the report is made has the duty to audit the chief officer's accounts;
  - (c) the elected local policing body which maintains the police force in which the chief officer serves; and
  - (d) the relevant fire and rescue authority.]
- (2) [<sup>F53</sup>In the case of any authority other than an elected local policing body [<sup>F54</sup>, a section 4A fire and rescue authority] or a chief officer of police,] The authority shall consider the report at a meeting where it shall decide whether it agrees or disagrees with the views contained in the report and what action (if any) it proposes to take in consequence of it.
- (3) The meeting must be held not later than the end of the period of 21 days beginning with the day on which copies of the report are sent.
- <sup>F55</sup>(3A) .....
- (4) Section 101 of the 1972 Act (delegation) shall not apply to the duty under subsection (2) above where the authority is one to which that section would apply apart from this subsection.
- [<sup>F56</sup>(4A) In the case of <sup>F57</sup>... or Transport for London, [<sup>F58</sup>paragraph 7 of Schedule 10 to the 1999 Act (delegation by Transport for London) shall not] apply to the duty under subsection (2) above.]
- (5) If the report was made under section 114(2) above, during the prohibition period the course of conduct which led to the report being made shall not be pursued.
- (6) If the report was made under section 114(3) above, during the prohibition period the authority shall not enter into any new agreement which may involve the incurring of expenditure (at any time) by the authority [<sup>F59</sup>unless the chief finance officer of the authority authorises it to do so].
- [<sup>F60</sup>(6A) The chief finance officer may only give authority for the purposes of subsection (6) above if he considers that the agreement concerned is likely to—
- (a) prevent the situation that led him to make the report from getting worse,
  - (b) improve the situation, or
  - (c) prevent the situation from recurring.
- (6B) Authority for the purposes of subsection (6) above shall—
- (a) be in writing,

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- (b) identify the ground on which it is given, and
  - (c) explain the chief finance officer’s reasons for thinking that the ground applies.]
- (7) If subsection (5) above is not complied with, and the authority makes any payment in the prohibition period as a result of the course of conduct being pursued, it shall be taken not to have had power to make the payment (notwithstanding any obligation to make it under contract or otherwise).
- (8) If subsection (6) above is not complied with, the authority shall be taken not to have had power to enter into the agreement (notwithstanding any option to do so under contract or otherwise).
- (9) In this section “the prohibition period” means the period—
- (a) beginning with the day on which copies of the report are sent, and
  - (b) ending with the first business day to fall after the day (if any) on which the authority’s consideration of the report under subsection [F61(1B), (1C)] (2) above is concluded.
- [F62(9A) In the application of this section where the report under section 114 above is a report by the chief finance officer of the Greater London Authority, subsection (9) above shall have effect with the substitution for paragraph (b) of—
- (“ ending with the first business day to fall after the day (if any) on which the Mayor makes the decisions under section 115A(6) below ”.]
- (10) If subsection [F63(1B), (1C)] (3) above[F64, or, where section 115A below applies, subsection (4) or (8) of that section,] is not complied with, it is immaterial for the purposes of subsection (9)(b) above.
- (11) The nature of the decisions made [F65 under subsection (1B), (1C) or (2)] [F66, or, where section 115A below applies, by the Mayor under subsection (6) of that section,] is immaterial for the purposes of subsection (9)(b) above.
- (12) In subsection (9)(b) above “business day” means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday in England and Wales.
- [F67(13) In the application of this section in relation to the Greater London Authority, the references to the authority in subsections (5) to (12) above shall be taken as references to the Greater London Authority whether acting by the Mayor, the Assembly or the Mayor and Assembly acting jointly.
- (14) In this section—
- “the Assembly” means the London Assembly;
  - [F68“the chief finance officer ” has the same meaning as in section 114;]
  - “the Mayor” means the Mayor of London.]

#### Textual Amendments

- F45** S. 115(1A) inserted (5.8.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, s. 131(1)(2) (with Sch. 12 para. 9(1)); S.I. 1999/3434, arts. 3, 4
- F46** S. 115(1B)-(1G) inserted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), Sch. 16 para. 189(2); S.I. 2011/3019, art. 3, Sch. 1

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- F47** S. 115(1BA) inserted (22.2.2018) by The Policing and Crime Act 2017 (Consequential Amendments) Regulations 2018 (S.I. 2018/226), reg. 1, **Sch. para. 4(2)**
- F48** Words in s. 115(1E) substituted (22.2.2018) by The Policing and Crime Act 2017 (Consequential Amendments) Regulations 2018 (S.I. 2018/226), reg. 1, **Sch. para. 4(3)(a)**
- F49** Word in s. 115(1E) inserted (22.2.2018) by The Policing and Crime Act 2017 (Consequential Amendments) Regulations 2018 (S.I. 2018/226), reg. 1, **Sch. para. 4(3)(b)**
- F50** S. 115(1FA) inserted (22.2.2018) by The Policing and Crime Act 2017 (Consequential Amendments) Regulations 2018 (S.I. 2018/226), reg. 1, **Sch. para. 4(4)**
- F51** Words in s. 115(1G) inserted (22.2.2018) by The Policing and Crime Act 2017 (Consequential Amendments) Regulations 2018 (S.I. 2018/226), reg. 1, **Sch. para. 4(5)**
- F52** S. 115(1H)(1I) inserted (22.2.2018) by The Policing and Crime Act 2017 (Consequential Amendments) Regulations 2018 (S.I. 2018/226), reg. 1, **Sch. para. 4(6)**
- F53** Words in s. 115(2) inserted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 189(3)**; S.I. 2011/3019, art. 3, Sch. 1
- F54** Words in s. 115(2) inserted (22.2.2018) by The Policing and Crime Act 2017 (Consequential Amendments) Regulations 2018 (S.I. 2018/226), reg. 1, **Sch. para. 4(7)**
- F55** S. 115(3A) repealed (31.3.2012) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 25 Pt. 32**; S.I. 2012/628, art. 4(d)
- F56** S. 115(4A) inserted (8.5.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, s. **131(1)(4)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **art. 3, 4**
- F57** Words in s. 115(4A) repealed (31.3.2012) by Localism Act 2011 (c. 20), s. 240(2), Sch. 20 para. 2(a), **Sch. 25 Pt. 32**; S.I. 2012/628, art. 4(c)(d)
- F58** Words in s. 115(4A) substituted (31.3.2012) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 20 para. 2(b)**; S.I. 2012/628, art. 4(c)
- F59** Words in s. 115(6) inserted (18.9.2003) by Local Government Act 2003 (c. 26), **ss. 30(1)**, 128(1)(a)
- F60** S. 115(6A)(6B) inserted (18.9.2003) by Local Government Act 2003 (c. 26), **ss. 30(2)**, 128(1)(a)
- F61** Words in s. 115(9) inserted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 189(4)**; S.I. 2011/3019, art. 3, Sch. 1
- F62** S. 115(9A) inserted (8.5.2000 for certain purposes (3.7.2000) in so far as not already in force) by 1999 c. 29, s. **131(1)(5)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **art. 3, 4**
- F63** Words in s. 115(10) inserted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 189(5)**; S.I. 2011/3019, art. 3, Sch. 1
- F64** Words in s. 115(10) inserted (8.5.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, s. **131(1)(6)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F65** Words in s. 115(11) substituted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 189(6)**; S.I. 2011/3019, art. 3, Sch. 1
- F66** Words in s. 115(11) inserted (8.5.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, s. **131(1)(7)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F67** S. 115(13)(14) added (8.5.2000 for certain purposes 3.7.2000 in so far as not already in force) by 1999 c. 29, s. **131(1)(8)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F68** Words in s. 115(14) inserted (18.9.2003) by Local Government Act 2003 (c. 26), **ss. 30(3)**, 128(1)(a)

#### **Modifications etc. (not altering text)**

- C13** Ss. 114-116 applied (with modifications) (5.3.2008) by The Cheshire (Structural Changes) Order 2008 (S.I. 2008/634), arts. 1, **8(5)**
- C14** Ss. 114-116 applied (with modifications) (28.3.2008) by The Bedfordshire (Structural Changes) Order 2008 (S.I. 2008/907), arts. 1, **17(5)**
- C17** Ss. 114-116 applied (with modifications) (25.5.2018) by The East Suffolk (Local Government Changes) Order 2018 (S.I. 2018/640), arts. 1, **9(6)**
- C18** Ss. 114-116 applied (with modifications) (25.5.2018) by The West Suffolk (Local Government Changes) Order 2018 (S.I. 2018/639), arts. 1, **9(6)**
- C19** Ss. 114-116 applied (26.5.2018) by The Bournemouth, Dorset and Poole (Structural Changes) Order 2018 (S.I. 2018/648), arts. 1, **28(6)**

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- C20** Ss. 114-116 applied (with modifications) (26.5.2018) by [The Somerset West and Taunton \(Local Government Changes\) Order 2018 \(S.I. 2018/649\)](#), arts. 1, **9(6)**
- C21** Ss. 114-116 applied with modifications (26.5.2018) by [The Bournemouth, Dorset and Poole \(Structural Changes\) Order 2018 \(S.I. 2018/648\)](#), arts. 1, **13(6)**
- C22** Ss. 114-115 applied (with modifications) (23.5.2019) by [The Buckinghamshire \(Structural Changes\) Order 2019 \(S.I. 2019/957\)](#), arts. 1, **7(5)**
- C23** Ss. 114-115 applied (with modifications) (14.2.2020) by [The Northamptonshire \(Structural Changes\) Order 2020 \(S.I. 2020/156\)](#), arts. 1, **9(6)**
- C25** S. 115 applied (with modifications) (28.11.1994) by [S.I. 1994/2825](#), **reg. 37(1)**  
S. 115 applied (conditionally) (28.11.1994) by [S.I. 1994/2825](#), **reg. 36(6)**  
S. 115 amended (28.11.1994) by [S.I. 1994/2825](#), **reg. 36(7)**
- C26** S. 115 applied (with modifications) (8.5.2017) by [The Greater Manchester Combined Authority \(Transfer of Police and Crime Commissioner Functions to the Mayor\) Order 2017 \(S.I. 2017/470\)](#), art. 1(2), **Sch. 1 para. 7(3)**

#### **[<sup>F69</sup>115A Duties of Mayor of London and London Assembly as regards reports.**

- (1) This section applies where copies of a report under section 114 above by the chief finance officer of the Greater London Authority have been sent under section 114(4) above.
- (2) The Mayor shall consider the report preparatory to making the decisions under subsection (6) below.
- (3) The Assembly shall consider the report at a meeting where it shall decide—
  - (a) whether it agrees or disagrees with the views contained in the report; and
  - (b) what action (if any) it recommends that the Mayor should take in consequence of it.
- (4) The meeting must be held not later than the end of the period of 21 days beginning with the day on which the copies of the report are sent.
- (5) The Mayor must attend the meeting.
- (6) After the meeting, the Mayor shall decide—
  - (a) whether he agrees or disagrees with the views contained in the report; and
  - (b) what action (if any) he proposes to take in consequence of it.
- (7) In making any decision under subsection (6) above, the Mayor shall take account of any views or recommendations of the Assembly at the meeting.
- (8) The Mayor must make the decisions under subsection (6) above before the end of the period of 14 days beginning with the day on which the meeting of the Assembly concludes.
- (9) Any functions of the Mayor under this section must be exercised by the Mayor personally.
- (10) Section 54 of the 1999 Act (discharge of Assembly functions by committees etc) shall not apply in relation to any function of the Assembly under this section.
- (11) In this section—
  - “the Assembly” means the London Assembly;
  - “the Mayor” means the Mayor of London.]



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### Textual Amendments

**F69** S. 115A inserted (8.5.1999 for certain purposes 3.7.2000 in so far as not already in force) by 1999 c. 29, s. 131(9) (with Sch. 12 para. 9(1)); S.I. 1999/3434, arts. 3, 4

### Modifications etc. (not altering text)

**C13** Ss. 114-116 applied (with modifications) (5.3.2008) by The Cheshire (Structural Changes) Order 2008 (S.I. 2008/634), arts. 1, 8(5)

**C14** Ss. 114-116 applied (with modifications) (28.3.2008) by The Bedfordshire (Structural Changes) Order 2008 (S.I. 2008/907), arts. 1, 17(5)

**C17** Ss. 114-116 applied (with modifications) (25.5.2018) by The East Suffolk (Local Government Changes) Order 2018 (S.I. 2018/640), arts. 1, 9(6)

**C18** Ss. 114-116 applied (with modifications) (25.5.2018) by The West Suffolk (Local Government Changes) Order 2018 (S.I. 2018/639), arts. 1, 9(6)

**C19** Ss. 114-116 applied (26.5.2018) by The Bournemouth, Dorset and Poole (Structural Changes) Order 2018 (S.I. 2018/648), arts. 1, 28(6)

**C20** Ss. 114-116 applied (with modifications) (26.5.2018) by The Somerset West and Taunton (Local Government Changes) Order 2018 (S.I. 2018/649), arts. 1, 9(6)

**C21** Ss. 114-116 applied with modifications (26.5.2018) by The Bournemouth, Dorset and Poole (Structural Changes) Order 2018 (S.I. 2018/648), arts. 1, 13(6)

### [<sup>F70</sup> 115B Duties of executive as regards reports **E**

- (1) This section applies where copies of a report under section 114A above have been sent under section 114A(4) above.
- (2) The executive of the authority (within the meaning of Part II of the Local Government Act 2000) shall consider the report at a meeting where it shall decide whether it agrees or disagrees with the views contained in the report and what action (if any) it proposes to take in consequence of it.
- (3) The meeting must be held not later than the end of the period of 21 days beginning with the day on which copies of the report are sent.
- (4) During the prohibition period the course of conduct which led to the report being made shall not be pursued.
- (5) If subsection (4) above is not complied with, and the executive makes any payment in the prohibition period as a result of the course of conduct being pursued, the executive shall be taken not to have had power to make the payment (notwithstanding any obligation to make it under contract or otherwise).
- (6) As soon as practicable after the executive has concluded its consideration of the chief finance officer's report, the executive shall prepare a report which specifies—
  - (a) what action (if any) the executive has taken in response to the chief finance officer's report;
  - (b) what action (if any) the executive proposes to take in response to the chief finance officer's report and when the executive proposes to take that action; and
  - (c) the reasons for taking the action specified in the executive's report or, as the case may be, for taking no action.

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- (7) As soon as practicable after the executive has prepared a report under subsection (6), the executive shall arrange for a copy of it to be sent to—
- (a) the person who at the time the report is made has the duty to audit the authority's accounts;
  - (b) each person who at that time is a member of the authority; and
  - (c) the chief finance officer of the authority.
- (8) In this section—
- (a) “chief finance officer” has the same meaning as in section 114A; and
  - (b) “the prohibition period” means the period—
    - (i) beginning with the day on which copies of the chief finance officer's report are sent; and
    - (ii) ending with the first business day to fall after the day (if any) on which the executive's consideration of the report under subsection (2) above is concluded.
- (9) If subsection (3) above is not complied with, it is immaterial for the purposes of subsection (8)(b)(ii) above.
- (10) The nature of the decisions made at the meeting is immaterial for the purposes of subsection (8)(b)(ii) above.
- (11) In subsection (8)(b)(ii) above “business day” means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday in England.]

#### Textual Amendments

**F70** S. 115B inserted (E.) (11.7.2001) by [S.I. 2001/2237](#), **art. 21(1)**

#### Modifications etc. (not altering text)

- C13** Ss. 114-116 applied (with modifications) (5.3.2008) by [The Cheshire \(Structural Changes\) Order 2008 \(S.I. 2008/634\)](#), arts. 1, **8(5)**
- C14** Ss. 114-116 applied (with modifications) (28.3.2008) by [The Bedfordshire \(Structural Changes\) Order 2008 \(S.I. 2008/907\)](#), arts. 1, **17(5)**
- C17** Ss. 114-116 applied (with modifications) (25.5.2018) by [The East Suffolk \(Local Government Changes\) Order 2018 \(S.I. 2018/640\)](#), arts. 1, **9(6)**
- C18** Ss. 114-116 applied (with modifications) (25.5.2018) by [The West Suffolk \(Local Government Changes\) Order 2018 \(S.I. 2018/639\)](#), arts. 1, **9(6)**
- C19** Ss. 114-116 applied (26.5.2018) by [The Bournemouth, Dorset and Poole \(Structural Changes\) Order 2018 \(S.I. 2018/648\)](#), arts. 1, **28(6)**
- C20** Ss. 114-116 applied (with modifications) (26.5.2018) by [The Somerset West and Taunton \(Local Government Changes\) Order 2018 \(S.I. 2018/649\)](#), arts. 1, **9(6)**
- C21** Ss. 114-116 applied with modifications (26.5.2018) by [The Bournemouth, Dorset and Poole \(Structural Changes\) Order 2018 \(S.I. 2018/648\)](#), arts. 1, **13(6)**
- C27** S. 115B applied (with modifications) (23.5.2019) by [The Buckinghamshire \(Structural Changes\) Order 2019 \(S.I. 2019/957\)](#), **arts. 1, 7(5)**
- C28** S. 115B applied (with modifications) (14.2.2020) by [The Northamptonshire \(Structural Changes\) Order 2020 \(S.I. 2020/156\)](#), arts. 1, **9(6)**

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## [<sup>F77</sup>115B Duties of executive as regards reports **W**

- (1) This section applies where copies of a report under section 114A above have been sent under section 114(4) above.
- (2) The executive of the authority (within the meaning of Part II of the Local Government Act 2000) shall consider the report at a meeting where it shall decide whether it agrees or disagrees with the views contained in the report and what action (if any) it proposes to take in consequence of it.
- (3) The meeting must be held not later than the end of the period of 21 days beginning with the day on which copies of the report are sent.
- (4) During the prohibition period the course of conduct which led to the report being made shall not be pursued.
- (5) If subsection (4) above is not complied with, and the executive makes any payment in the prohibition period as a result of the course of conduct being pursued, the executive shall be taken not to have had power to make the payment (notwithstanding any obligation to make it under contract or otherwise).
- (6) As soon as practicable after the executive has concluded its consideration of the chief finance officer's report, the executive shall prepare a report which specifies—
  - (a) what action (if any) the executive has taken in response to the chief finance officer's report;
  - (b) what action (if any) the executive proposes to take in response to the chief finance officer's report and when the executive proposes to take that action; and
  - (c) the reasons for taking the action specified in the executive's report or, as the case may be, for taking no action.
- (7) As soon as practicable after the executive has prepared a report under subsection (6), the executive shall arrange for a copy of it to be sent to—
  - (a) the person who at the time the report is made has the duty to audit the authority's accounts;
  - (b) each person who at that time is a member of the authority; and
  - (c) the chief finance officer of the authority.
- (8) In this section—
  - (a) “chief finance officer” has the same meaning as in section 114A; and
  - (b) “the prohibition period” means the period—
    - (i) beginning with the day on which copies of the chief finance officer's report are sent; and
    - (ii) ending with the first business day to fall after the day (if any) on which the executive's consideration of the report under subsection (2) above is concluded.
- (9) If subsection (3) above is not complied with, it is immaterial for the purposes of subsection (8)(b)(ii) above.
- (10) The nature of the decisions made at the meeting is immaterial for the purposes of subsection (8)(b)(ii) above.
- (12) In subsection (8)(b)(ii) above “business day” means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday in Wales.]

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### Textual Amendments

**F77** S. 115B inserted (W.) (1.4.2002) by [S.I. 2002/808](#), [art. 20\(1\)](#)

### Modifications etc. (not altering text)

**C13** Ss. 114-116 applied (with modifications) (5.3.2008) by [The Cheshire \(Structural Changes\) Order 2008 \(S.I. 2008/634\)](#), [arts. 1, 8\(5\)](#)

**C14** Ss. 114-116 applied (with modifications) (28.3.2008) by [The Bedfordshire \(Structural Changes\) Order 2008 \(S.I. 2008/907\)](#), [arts. 1, 17\(5\)](#)

**C17** Ss. 114-116 applied (with modifications) (25.5.2018) by [The East Suffolk \(Local Government Changes\) Order 2018 \(S.I. 2018/640\)](#), [arts. 1, 9\(6\)](#)

**C18** Ss. 114-116 applied (with modifications) (25.5.2018) by [The West Suffolk \(Local Government Changes\) Order 2018 \(S.I. 2018/639\)](#), [arts. 1, 9\(6\)](#)

**C19** Ss. 114-116 applied (26.5.2018) by [The Bournemouth, Dorset and Poole \(Structural Changes\) Order 2018 \(S.I. 2018/648\)](#), [arts. 1, 28\(6\)](#)

**C20** Ss. 114-116 applied (with modifications) (26.5.2018) by [The Somerset West and Taunton \(Local Government Changes\) Order 2018 \(S.I. 2018/649\)](#), [arts. 1, 9\(6\)](#)

**C21** Ss. 114-116 applied with modifications (26.5.2018) by [The Bournemouth, Dorset and Poole \(Structural Changes\) Order 2018 \(S.I. 2018/648\)](#), [arts. 1, 13\(6\)](#)

**C28** S. 115B applied (with modifications) (14.2.2020) by [The Northamptonshire \(Structural Changes\) Order 2020 \(S.I. 2020/156\)](#), [arts. 1, 9\(6\)](#)

**C33** S. 115B applied (with modifications) (23.5.2019) by [The Buckinghamshire \(Structural Changes\) Order 2019 \(S.I. 2019/957\)](#), [arts. 1, 7\(5\)](#)

## 116 Information about [<sup>F71</sup>consideration of reports etc].

- (1) Where it is proposed to hold a meeting under section 115 above the authority's proper officer shall as soon as is reasonably practicable notify its auditor of the date, time and place of the proposed meeting.

[<sup>F72</sup>(1A) Where it is proposed to hold a meeting under section 115B above—

- (a) where the authority has a mayor and cabinet executive, the elected mayor;
- (b) where the authority has a leader and cabinet executive, the executive leader; or
- (c) where the authority has a mayor and council manager executive, the council manager,

shall as soon as is reasonably practicable notify, or instruct the authority's proper officer to notify, the authority's auditor of the date, time and place of the proposed meeting.]

- (2) As soon as is reasonably practicable after a meeting is held under section 115 above the authority's proper officer shall notify its auditor of any decision made at the meeting.

[<sup>F73</sup>(2A) As soon as is reasonably practicable after a meeting is held under section 115B above—

- (a) where the authority has a mayor and cabinet executive, the elected mayor;
- (b) where the authority has a leader; or
- (c) where the authority has a mayor and council manager executive, the council manager,

shall notify, or instruct the authority's proper officer to notify, the authority's auditor of any decision made at the meeting.]

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[<sup>F74</sup>(2A) As soon as is reasonably practicable after a meeting is held under section 115B above—

- (a) where the authority has a mayor and cabinet executive, the elected mayor;
- (b) where the authority has a leader and cabinet executive, the executive leader; or
- (c) where the authority has a mayor and council manager executive, the council manager,

shall notify, or instruct the authority's proper officer to notify, the authority's auditor of any decision made at the meeting.]

[<sup>F75</sup>(2B) In the case of an elected local policing body, the chief finance officer of that body must notify the body's auditor of any decisions taken by the body in accordance with section 115.

[ In the case of a section 4A fire and rescue authority, the chief finance officer of that  
<sup>F76</sup>(2BA) authority must notify the authority's auditor of any decisions taken by the authority in accordance with section 115.]

(2C) In the case of a chief officer of police, the chief officer of police's chief finance officer must notify that chief officer of police's auditor of any decisions taken by the chief officer of police in accordance with section 115.]

(3) For the purposes of this section an authority's proper officer is the person to whom the authority has for the time being assigned responsibility to notify its auditor under this section.

(4) For the purposes of this section an authority's auditor is the person who for the time being has the duty to audit its accounts.

#### Textual Amendments

- F71** Words in s. 116 title substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), s. 157\(1\), Sch. 16 para. 190\(2\)](#); S.I. 2011/3019, art. 3, Sch. 1
- F72** S. 116(1A) inserted (E.) (11.7.2001) by [S.I. 2001/2237, art. 21\(2\)\(a\)](#) and inserted (W.) (1.4.2002) by [S.I. 2002/808, art. 20\(2\)\(a\)](#)
- F73** S. 116(2A) inserted (W.) (1.4.2002) by [S.I. 2002/808, art. 20\(2\)\(b\)](#)
- F74** S. 116(2A) inserted (E.) (11.7.2001) by [S.I. 2001/2237, art. 21\(2\)\(b\)](#)
- F75** S. 116(2B)(2C) inserted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), s. 157\(1\), Sch. 16 para. 190\(3\)](#); S.I. 2011/3019, art. 3, Sch. 1
- F76** S. 116(2BA) inserted (22.2.2018) by [The Policing and Crime Act 2017 \(Consequential Amendments\) Regulations 2018 \(S.I. 2018/226\), reg. 1, Sch. para. 5](#)

#### Modifications etc. (not altering text)

- C13** Ss. 114-116 applied (with modifications) (5.3.2008) by [The Cheshire \(Structural Changes\) Order 2008 \(S.I. 2008/634\), arts. 1, 8\(5\)](#)
- C14** Ss. 114-116 applied (with modifications) (28.3.2008) by [The Bedfordshire \(Structural Changes\) Order 2008 \(S.I. 2008/907\), arts. 1, 17\(5\)](#)
- C17** Ss. 114-116 applied (with modifications) (25.5.2018) by [The East Suffolk \(Local Government Changes\) Order 2018 \(S.I. 2018/640\), arts. 1, 9\(6\)](#)
- C18** Ss. 114-116 applied (with modifications) (25.5.2018) by [The West Suffolk \(Local Government Changes\) Order 2018 \(S.I. 2018/639\), arts. 1, 9\(6\)](#)
- C19** Ss. 114-116 applied (26.5.2018) by [The Bournemouth, Dorset and Poole \(Structural Changes\) Order 2018 \(S.I. 2018/648\), arts. 1, 28\(6\)](#)

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- C20** Ss. 114-116 applied (with modifications) (26.5.2018) by [The Somerset West and Taunton \(Local Government Changes\) Order 2018 \(S.I. 2018/649\)](#), arts. 1, **9(6)**
- C21** Ss. 114-116 applied with modifications (26.5.2018) by [The Bournemouth, Dorset and Poole \(Structural Changes\) Order 2018 \(S.I. 2018/648\)](#), arts. 1, **13(6)**
- C29** S. 116 applied (with modifications) (28.11.1994) by [S.I. 1994/2825](#), reg. 37(1)
- C30** S. 116 applied (with modifications) (8.5.2017) by [The Greater Manchester Combined Authority \(Transfer of Police and Crime Commissioner Functions to the Mayor\) Order 2017 \(S.I. 2017/470\)](#), art. 1(2), **Sch. 1 para. 7(4)**
- C31** S. 116 applied (with modifications) (23.5.2019) by [The Buckinghamshire \(Structural Changes\) Order 2019 \(S.I. 2019/957\)](#), arts. 1, **7(5)**
- C32** S. 116 applied (with modifications) (14.2.2020) by [The Northamptonshire \(Structural Changes\) Order 2020 \(S.I. 2020/156\)](#), arts. 1, **9(6)**

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