



Local Government Act 1992

1992 CHAPTER 19

PART I

CITIZEN'S CHARTER PROVISIONS

Auditors' reports and recommendations

5 Duty to consider auditor's report or recommendation

- (1) Where, at any time after the coming into force of this section, a body to which this section applies or, in the case of a parish meeting, their chairman is sent, in connection with the audit of that body's accounts—
- (a) a report under section 15(3) of the 1982 Act (an auditor's report) or, in Scotland, a copy of a report from the Controller of Audit under section 102(1) or (2) of the 1973 Act; or
 - (b) such a written recommendation to that body by an auditor as is stated, in the document containing the recommendation, to be one which, in the auditor's opinion, should be considered under this section or, in Scotland, a recommendation to that body from the Scottish Accounts Commission under section 103(1) of the 1973 Act,

it shall be the duty of the body concerned to consider the report or recommendation in accordance with the following provisions of this section and section 6 below.

- (2) The duty under this section of any body to consider a report or recommendation is a duty—
- (a) to consider it at a meeting held before the end of the period of four months beginning with the day on which the report or recommendation was sent to that body or, as the case may be, to their chairman; and
 - (b) to decide at that meeting—
 - (i) whether the report requires that body to take any action or whether the recommendation is to be accepted; and
 - (ii) what, if any, action to take in response to the report or recommendation.

Status: This is the original version (as it was originally enacted).

- (3) If—
- (a) an auditor is satisfied, in the case of any body in England and Wales to which, or to whose chairman, any report or recommendation has been sent, that it is reasonable to allow more time for the body to comply with their duties under subsection (2) above in relation to that report or recommendation;
 - (b) the Controller of Audit is so satisfied in the case of any body to which a copy of a report under section 102(1) or (2) of the 1973 Act has been sent; or
 - (c) the Scottish Accounts Commission is so satisfied in the case of any body to which a recommendation under section 103(1) of the 1973 Act has been sent,
- the auditor, Controller of Audit or, as the case may be, Scottish Accounts Commission may, in relation to that report or recommendation, extend the period of four months mentioned in subsection (2)(a) above or (where it has already been extended under this subsection on one or more previous occasions) further extend it.
- (4) Nothing in section 101 of the 1972 Act (delegation of functions) shall apply to any duty imposed by this section on a body to which this section applies; and the duty imposed by this section on any body in Scotland shall be discharged only by that body.
- (5) In subsection (3) of section 18 of the 1982 Act (which imposes an obligation to take an auditor’s report into consideration as soon as practicable after it is received), for the words from “as soon as” to the end of the subsection there shall be substituted the words “in accordance with sections 5 and 6 of the Local Government Act 1992, or in the case of a body to which that section 5 does not apply, as soon as practicable after they receive the report.”
- (6) This section applies—
- (a) to every body with which the Audit Commission is concerned, other than one falling within any of paragraphs (b) to (h) of section 1(8) above; and
 - (b) to every local authority, joint board or joint committee, within the meaning of the 1973 Act.
- (7) This section shall be without prejudice to any duties (so far as they relate to the subject-matter of a report or recommendation sent to a body to which this section applies) which are imposed by or under Part III of the 1982 Act or Part VII of the 1973 Act (accounts and audit in England and Wales and in Scotland), sections 114 to 116 of the Local Government Finance Act 1988 (functions and reports of finance officers), section 5 of the Local Government and Housing Act 1989 (functions of monitoring officers) or any other enactment.

6 Publicity requirements for meetings under s. 5

- (1) A meeting shall not be held for the purposes of section 5 above unless, at least seven clear days before the meeting, there has been published, in a newspaper circulating in the area of the body concerned, a notice which—
- (a) states the time and place of the meeting;
 - (b) indicates that the meeting is to be held in order for consideration to be given to a report by an auditor or the Controller of Audit or, as the case may be, to a recommendation of an auditor or of the Scottish Accounts Commission; and
 - (c) describes the subject-matter of that report or recommendation.
- (2) It shall be the duty of a body who have held a meeting for the purposes of section 5 above to ensure—

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- (a) that the relevant authority is notified, as soon as practicable after the end of the meeting, of the decisions made at that meeting in pursuance of subsection (2) (b) of that section; and
 - (b) that a notice containing such a summary of those decisions as has been approved by the relevant authority is published, as soon as practicable after the end of the meeting, in a newspaper circulating in that body’s area.
- (3) A notice published for the purposes of subsection (2)(b) above in relation to any meeting—
 - (a) shall not be required to summarise any decision made while the public were excluded from the meeting—
 - (i) under section 100A(2) of the 1972 Act or section 50A(2) of the 1973 Act (confidential matters);
 - (ii) in pursuance of a resolution under section 100A(4) of the 1972 Act or section 50A(4) of the 1973 Act (exempt information); or
 - (iii) in pursuance of a resolution under section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 (protection of public interest);
 - but
 - (b) in a case where sections 100C and 100D of the 1972 Act or sections 50C and 50D of the 1973 Act (availability for inspection after meetings of minutes, background papers and other documents) apply in relation to the meeting, shall indicate the documents in relation to that meeting which are open for inspection in accordance with those sections.
- (4) In subsection (2) above “the relevant authority”—
 - (a) in relation to a meeting of any body with which the Audit Commission is concerned, means the auditor of that body’s accounts;
 - (b) in relation to a meeting for the consideration of a report of the Controller of Audit, means the Controller of Audit; and
 - (c) in relation to a meeting for the consideration of a recommendation from the Scottish Accounts Commission, means that Commission.
- (5) This section, so far as it has effect in relation to a meeting under section 5 above, shall so have effect without prejudice to, and in addition to, any provision made in relation to meetings of the body in question by section 18(5) of the 1982 Act (information in advance of meetings to consider auditor’s report) or by or under the 1972 Act, the 1973 Act, the Public Bodies (Admission to Meetings) Act 1960 or any other enactment.