



Audit Commission Act 1998

1998 CHAPTER 18

PART II

ACCOUNTS AND AUDIT OF PUBLIC BODIES

Miscellaneous

27 Accounts and audit regulations

- (1) The Secretary of State may by regulations applying to bodies subject to audit other than health service bodies make provision with respect to—
 - (a) the keeping of accounts;
 - (b) the form, preparation and certification of accounts and of statements of accounts;
 - (c) the deposit of the accounts of any body at the offices of the body or at any other place;
 - (d) the publication of information relating to accounts and the publication of statements of accounts;
 - (e) the exercise of any rights of objection or inspection conferred by section 14, 15 or 16 and the steps to be taken by any body for informing local government electors for the area of that body of those rights.
- (2) Regulations under this section may make different provision in relation to bodies of different descriptions.
- (3) Before making any regulations under this section the Secretary of State shall consult—
 - (a) the Commission,
 - (b) such associations of local authorities as appear to him to be concerned, and
 - (c) such bodies of accountants as appear to him to be appropriate.
- (4) If a person without reasonable excuse contravenes a provision of regulations under this section and the regulations declare that contravention of the provision is an offence,

Status: This is the original version (as it was originally enacted).

that person is liable on summary conviction to a fine not exceeding level 3 on the standard scale.

- (5) Any expenses incurred by an auditor in connection with proceedings in respect of an offence under subsection (4) alleged to have been committed in relation to the accounts of any body, so far as not recovered from any other source, are recoverable from that body.