



Local Government Act 1999

1999 CHAPTER 27

PART I

BEST VALUE

General

23 Accounts.

- (1) The Secretary of State may make regulations about the keeping of accounts by best value authorities.
- (2) The regulations may—
 - (a) require accounts and statements of accounts to be prepared, kept and certified in such form or manner as the regulations may specify;
 - (b) require accounts to be deposited at such places as the regulations may specify;
 - (c) require the publication of information about accounts and of statements of accounts;
 - (d) make provision (which may include provision requiring the payment of fees) entitling specified classes of person to inspect and to make or receive copies of specified documents.
- (3) The regulations may—
 - (a) make provision in relation to best value authorities generally or in relation to one or more particular authorities;
 - (b) make different provision for different cases.
- (4) [^{F1}Before making regulations under subsection (1) the Secretary of State must consult—
 - ^{F2}(za)
 - ^{F3}(a)
 - (b) the authorities concerned or persons appearing to him to represent them, and
 - (c) such bodies of accountants as appear to him to be appropriate.]

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1999, Section 23. (See end of Document for details)

- (5) If—
- (a) a person contravenes a provision of regulations under subsection (1) without reasonable excuse, and
 - (b) the regulations declare that contravention of the provision is an offence,
- the person is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (6) Any expenses incurred by an auditor^{F4}... in connection with proceedings in respect of an offence under subsection (5) which is alleged to have been committed in relation to the accounts of an authority are recoverable from the authority so far as they are not recovered from any other source.
- [^{F5}(7) In subsection (6), “auditor” means [^{F6}a local auditor appointed in accordance with the Local Audit and Accountability Act 2014 or provision made under it]^{F7}... to audit the best value authority's accounts.]

Textual Amendments

- F1** S. 23(4) omitted (E.) (26.5.2015) by virtue of [Deregulation Act 2015 \(c. 20\)](#), s. 115(3)(l), [Sch. 22 para. 14\(1\)](#)
- F2** S. 23(4)(za) omitted (22.11.2012) by virtue of [Police Reform and Social Responsibility Act 2011 \(c. 13\)](#), s. 157(1), [Sch. 16 para. 246](#); S.I. 2012/2892, art. 2(i)
- F3** S. 23(4)(a) omitted (1.4.2015) by virtue of [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 12 para. 36\(2\)](#); S.I. 2015/841, art. 3(x) (with Sch. para. 2) (as amended (27.6.2016) by S.I. 2016/675, art. 2)
- F4** Words in s. 23(6) repealed (1.4.2008) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), Sch. 8 para. 21(3), [Sch. 18 Pt. 8](#); S.I. 2008/917, art. 2(1)(e)(i)(v)
- F5** S. 23(7) inserted (1.4.2008) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), [Sch. 8 para. 21\(4\)](#); S.I. 2008/917, art. 2(1)(e)
- F6** Words in s. 23(7) substituted (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 12 para. 36\(3\)](#); S.I. 2015/841, art. 3(x) (with Sch. para. 2) (as amended (27.6.2016) by S.I. 2016/675, art. 2)
- F7** Words in s. 23(7) omitted (1.4.2014) by virtue of [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 13](#) (with Sch. 3 para. 3); S.I. 2013/1466, art. 3(1)

Commencement Information

- I1** S. 23 wholly in force at 1.10.1999; s. 23 not in force at Royal Assent see s. 27; s. 23(4) in force (E.) at 10.8.1999 and (W.) for certain purposes at 10.8.1999 by S.I. 1999/2169, art. 2(2), [Sch. 1](#); s. 23(1)-(3) (5)(6) in force (E.) at 27.9.1999 and (W.) for certain purposes at 27.9.1999 by S.I. 1999/2169, art. 3(2), [Sch. 2](#); s. 23 in force (W.) at 1.10.1999 by S.I. 1999/2815, [art. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the Local Government Act 1999, Section 23.