

---

STATUTORY INSTRUMENTS

---

**2003 No. 533**

**The Accounts and Audit Regulations 2003**

**Written notice of proposed objection**

17.—(1) Any written notice of a proposed objection given in pursuance of section 16(2) of the 1998 Act shall state the facts on which the local government elector proposes to rely, and contain, so far as possible—

- (a) particulars of any item of account which is alleged to be contrary to law, and
- (b) particulars of any matter in respect of which it is proposed that the auditor could make a report under section 8 of that Act.

(2) In relation to relevant bodies to which Part III of the Local Government Act 2000 applies<sup>(1)</sup>, paragraph (1) shall apply in respect of matters occurring before such a body first adopted a code of conduct under that Act or such a code was first applied to it, with the addition of particulars of any person from whom it is alleged that the auditor should certify under section 18 of the 1998 Act<sup>(2)</sup> that a sum or amount of loss or deficiency is due and the sum of that amount.

---

(1) See section 49(6) of that Act for the definition of such bodies.

(2) Repealed by section 90 of and Schedule 6 to the Local Government Act 2000.