
STATUTORY INSTRUMENTS

2009 No. 276

LOCAL GOVERNMENT, ENGLAND

**The Local Government (Structural Changes) (Further
Transitional and Supplementary Provision and
Miscellaneous Amendments) Regulations 2009**

Made - - - - *12th February 2009*
Laid before Parliament *17th February 2009*
Coming into force - - *11th March 2009*

The Secretary of State, in exercise of the powers conferred by sections 14 and 240(10) of the Local Government and Public Involvement in Health Act 2007(1), makes the following Regulations:

PART 1

GENERAL PROVISIONS

Citation, commencement and application

1.—(1) These Regulations may be cited as the Local Government (Structural Changes) (Further Transitional and Supplementary Provision and Miscellaneous Amendments) Regulations 2009 and shall come into force on 11th March 2009.

(2) These Regulations, which are of general application, do not affect—

(a) any provision included in—

- (i) other regulations under Chapter 1 of Part 1 of the Local Government and Public Involvement in Health Act 2007(2) (structural and boundary change),
- (ii) an order under section 20 of that Act (correction of orders),
- (iii) an order under section 86 of that Act (reorganisation of community governance)(3),
- (iv) regulations under section 97 of that Act (supplementary regulations),

(1) 2007 c.28. Section 14(2) provides for section 14(1) to be read with section 15.

(2) See also section 14(3), which provides that regulations under section 14 have effect subject to any provision included in an order under section 7 or 10.

(3) See also section 98(3) and (4) and the definition of “reorganisation order” in section 102(2).

- (v) an order under Part 2 of the Local Government and Rating Act 1997⁽⁴⁾ (parishes and parish councils), or
- (vi) regulations under section 7 of the Superannuation Act 1972⁽⁵⁾ (superannuation of persons employed in local government service, etc.); or
- (b) any matter for which provision is made in an agreement under section 16 of the Local Government and Public Involvement in Health Act 2007 (agreements about incidental matters).

Interpretation

2.—(1) In these Regulations—

“predecessor council” means a local authority which, by or in consequence of a section 7 order, ceases to exist on the reorganisation date;

“preparing council” means a local authority which, in accordance with a section 7 order, becomes a single tier council on the reorganisation date;

“reorganisation date”, in relation to a single tier council, means the date specified in the section 7 order as that on which a structural change comes into effect;

“section 7 order” means an order under section 7 of the Local Government and Public Involvement in Health Act 2007⁽⁶⁾;

“shadow council” means an authority (not being a local authority) which, in accordance with a section 7 order, becomes a single tier council on the reorganisation date;

“single tier council” means a local authority which on and after the reorganisation date is the sole principal authority for an area; and

“transitional period” means the period beginning—

- (a) on the date on which these Regulations come into force; or
- (b) in relation to a section 7 order made after that date, the first date on which any action is required to be taken in accordance with that order,

and ending immediately before the reorganisation date.

(2) For the purposes of these Regulations—

(a) a single tier council is related to a predecessor council if on the reorganisation date the area of the single tier council includes that of the predecessor council; and

(b) where on the reorganisation date the area of a predecessor council comprises the areas of two or more single tier councils taken together, both or all of those single tier councils are related to the predecessor council.

⁽⁴⁾ 1997 c.29. Part 2 is repealed, with savings; *see* S.I. 2008/337.

⁽⁵⁾ 1972 c.11.

⁽⁶⁾ 2007 c.28.

PART 2

EXERCISE OF CERTAIN EDUCATION FUNCTIONS

Functions relating to the reorganisation of schools

3.—(1) Subject to paragraph (2), the functions of a local education authority under the following provisions of the Education and Inspections Act 2006⁽⁷⁾ (“the 2006 Act”) shall be exercisable by any preparing or shadow council which is a district council, as regards its district, at any time before the reorganisation date; and the preparing or shadow council shall be treated for that purpose as if it were a local education authority:

- section 7 (invitation for proposals for establishment of new schools),
- section 8 (proposals under section 7 relating to community or community special schools),
- section 9 (consultation and publicity in relation to notice and proposals under section 7),
- section 10 (publication of proposals with consent of Secretary of State),
- section 11 (publication of proposals to establish maintained schools: special cases),
- section 12 (establishment of school as federated school),
- section 15 (proposals for discontinuance of schools maintained by local education authority),
- section 16 (consultation in relation to proposals under section 15),
- section 18 (alterations that may be made under section 19),
- section 19 (publication of proposals for alteration of school),
- section 20 (restriction on power of governing body to publish foundation proposals),
- section 21 (proposals under section 19: procedure),
- section 22 (right of governing body to determine own foundation proposals),
- section 23 (rights of interested bodies in relation to proposals under section 21),
- section 24 (proposals under section 19: implementation),
- section 28 (restriction on establishment, alteration or discontinuance of schools),
- section 32 (interpretation of Part 2), and
- Schedule 2 (proposals for establishment or discontinuance of schools in England).

(2) A preparing or shadow council shall not exercise any function specified in paragraph (1) unless it has given to the local education authority for the council’s area at least seven days’ notice in writing of its intention, specifying the date on which the council first intends to exercise any such function.

(3) A local education authority which receives a notice under paragraph (2) shall, on and after the date specified in the notice, cease to exercise any function specified in paragraph (1) in the area of the council which gave the notice.

(4) Section 13 of the 2006 Act (schools established outside area of relevant LEA) and section 17 of that Act (direction requiring discontinuance of community or foundation special school), shall have effect in relation to the exercise by a preparing or shadow council which is a district council of any function specified in paragraph (1) as if references to the local education authority included references to the council.

(5) The School Organisation (Establishment and Discontinuance of Schools) (England) Regulations 2007⁽⁸⁾ and the School Organisation (Prescribed Alteration to Maintained Schools)

(7) 2006 c.40.

(8) S.I. 2007/1288, amended by S.I. 2007/3464.

(England) Regulations 2007⁽⁹⁾ shall apply for the purposes of paragraph (1) as if references to the local education authority included references to the preparing or shadow council.

(6) Any action taken by a predecessor council before the day on which these Regulations come into force which, had it been taken on or after that day, would to any extent have satisfied the requirements of section 9, 10(4), 11(6) or 16 of the 2006 Act, shall to that extent be treated as satisfied by the related preparing or shadow council (as the case may be).

PART 3

PROVISIONS RELATING TO COUNCILLORS' CONDUCT

Interpretation of Part 3

4. In this Part—

“the 2000 Act” means the Local Government Act 2000⁽¹⁰⁾;

“the 2008 Regulations” means the Standards Committee (England) Regulations 2008⁽¹¹⁾;

“allegation” means a written allegation under section 57A(1) of the 2000 Act;

“standards committee”, in relation to a council, means that council’s standards committee or a sub-committee of that committee,

and references to a numbered regulation are to the regulation of that number in the 2008 Regulations.

Councillors' conduct: additional function of standards committees of predecessor councils

5.—(1) Where—

(a) under regulation 19 (findings of standards committee), a predecessor council’s standards committee is considering the imposition on a member of the sanction of suspension (or partial suspension); and

(b) but for the council’s dissolution on the reorganisation date, would be minded to suspend the member for a period extending beyond that date,

the standards committee must refer the matter to the Adjudication Panel for England constituted under section 75(1) of the 2000 Act (Adjudication Panels).

(2) In relation to a referral under paragraph (1)—

(a) paragraph (6) of regulation 17 (consideration of reports by standards committee) shall have effect as if for “a reference under paragraph (1)(c)” there were substituted “a referral under regulation 5(1) of the Local Government (Structural Changes) (Further Transitional and Supplementary Provision and Miscellaneous Amendments) Regulations 2009”; and

(b) the reference in paragraph (7) of regulation 17 to paragraph (6) shall have effect as a reference to that paragraph as modified in accordance with sub-paragraph (a).

(3) Expressions used in paragraph (1) and in Part 3 of the 2008 Regulations⁽¹²⁾ (procedures relating to allegations) have the same meaning in that paragraph as they have in that Part.

⁽⁹⁾ [S.I. 2007/1289](#), amended by [S.I. 2007/3464](#).

⁽¹⁰⁾ [2000 c.22](#). Section 57A, with sections 57B to 57D and section 58, were substituted for section 58 by section 185 of the Local Government and Public Involvement in Health Act [2007 \(c.28\)](#).

⁽¹¹⁾ [S.I. 2008/1085](#).

⁽¹²⁾ *See*, in particular, regulation 9.

Councillors' conduct: functions of monitoring officers, standards committees and single tier councils

- 6.—(1) This regulation applies where—
- (a) 14 days before the reorganisation date steps remain to be taken under the 2000 Act by a predecessor council's standards committee or PMO in relation to an allegation; and
 - (b) it appears to that committee that it is unlikely that those remaining steps will have been taken before the reorganisation date.
- (2) The PMO must, before the reorganisation date, provide the RMO with—
- (a) a copy of the allegation;
 - (b) a summary of the steps taken by the PMO or the predecessor council's standards committee under the 2008 Regulations in relation to the allegation (“the relevant steps”);
 - (c) every other document relevant to the allegation or the relevant steps; and
 - (d) such other information relating to the allegation or the relevant steps as the RMO may reasonably require.
- (3) An RMO who receives a copy of an allegation must present it, and the summary mentioned in paragraph (2)(b) to the single tier council's standards committee at the committee's first meeting.
- (4) The single tier council's standards committee shall treat the allegation as if it had been received by them under subsection (1) of section 57A of the 2000 Act (written allegations: right to make, and initial assessment); and
- (a) if the relevant steps consisted of or included the referral of the matter to the PMO under regulation 13 (referral of matters to monitoring officer for steps other than an investigation), but did not include referral to the PMO under regulation 14 (referral of matters to a monitoring officer for investigation) the single tier council's standards committee must treat the allegation as if it had been considered by the committee under section 57A(2) of the 2000 Act and referred to the RMO;
 - (b) if the relevant steps consisted of or included the referral of the matter to the PMO under regulation 14, but did not include referral of the PMO's report under paragraph (8)(d) of that regulation, the single tier council's standards committee must treat the allegation as if it were before them for consideration under section 57A(2) of the 2000 Act;
 - (c) if the PMO's report had been referred to the predecessor council's standards committee under regulation 14(8)(d) but the report had not been considered by that committee, the single tier council's standards committee must treat the report as if it had been made to the committee by the RMO;
 - (d) if the predecessor council's standards committee—
 - (i) had considered the PMO's report,
 - (ii) had concluded under paragraph (1)(b) of regulation 17 (consideration of reports by standards committee) that there should be a hearing, but
 - (iii) had not begun the hearing,the single tier council's standards committee must hold a hearing under regulation 18 (hearings by standards committee); and
 - (e) if—
 - (i) the circumstances are as stated in sub-paragraph (d)(i) and (ii), and
 - (ii) the predecessor council's standards committee had begun a hearing but had not made a finding under regulation 19 (findings of standards committees),the single tier council's standards committee must recommence the hearing.

(5) For the purposes of paragraph (4), relevant steps taken by a PMO or a predecessor council's standards committee shall be treated as relevant steps taken by the RMO or the standards committee of the predecessor council's related single tier council (as the case may be).

(6) In this regulation—

“PMO” means a predecessor council's monitoring officer;

“relevant steps”, in relation to an allegation—

- (a) except for the purposes of paragraph (4)(e), means the steps taken by the PMO or the predecessor council's standards committee in relation to the allegation;
- (b) for the purposes of paragraph (4)(e), excludes steps taken by the predecessor council's standards committee under regulation 18 in relation to the allegation; and

“RMO”—

- (a) as regards times before the reorganisation date, means the monitoring officer of the preparing or shadow council (as the case may be) that is related to the predecessor council which employs the PMO;
- (b) as regards times or relevant steps taken on or after the reorganisation date, means the monitoring officer of the single tier council that is so related.

Councillors' conduct: allegations relating to members of predecessor councils

7.—(1) The dissolution of a predecessor council shall not affect a person's right on or after the reorganisation date—

- (a) to make an allegation in respect of the conduct before that date of a member of a predecessor council; or
- (b) to request (under section 57B(2) of the 2000 Act) the review of a decision of a predecessor council under section 57A(2) of that Act that no action should be taken in respect of an allegation about the conduct of a member of that council.

(2) An allegation of the description in paragraph (1)(a) must be made in writing addressed to the predecessor council's related single tier council at the address published by the single tier council in accordance with paragraph (1) of regulation 10 (written allegations).

(3) A request of the description in paragraph (1)(b)—

- (a) must be made in writing addressed as mentioned in paragraph (2), and
- (b) may not be made after 30 days beginning with the date of the predecessor council's notice under section 57A(4).

(4) An allegation or request made in accordance with paragraph (2) or (3) must be considered by the related single tier council's standards committee; and in relation to any step taken under the 2008 Regulations in connection with the allegation, references in those Regulations to an authority shall, so far as is required for giving effect to the Regulations, be taken to include references to the predecessor council.

PART 4

PROVISIONS RELATING TO ACCOUNTS OF PREDECESSOR COUNCILS AND OTHER FINANCIAL MATTERS

Interpretation of Part 4

8.—(1) In this Part—

“the 2003 Regulations” means the Accounts and Audit Regulations 2003⁽¹³⁾;

“final accounts”, in relation to a predecessor council, means the council’s statement of accounts for the financial year ending immediately before the reorganisation date;

“section 151 officer”, in relation to a predecessor council, a preparing council, a shadow council or a single tier council, means the person who is for the time being appointed by the council to be responsible for the administration of its financial affairs⁽¹⁴⁾; and

“statement of accounts” means the statement required by paragraph (1) of regulation 7 (statement of accounts) of the 2003 Regulations.

(2) For the purposes of this Part—

(a) a preparing council—

(i) is related to a predecessor council if it has the function of preparing for and facilitating the economic, effective, efficient and timely transfer to a single tier council of the functions of the predecessor council; and

(ii) is related to a single tier council if it becomes that council on the reorganisation date; and

(b) a shadow council—

(i) is related to a single tier council if it becomes that council on the reorganisation date; and

(ii) is related to a predecessor council if, during the transitional period, it prepares to assume (as a single tier council) the functions of the predecessor council.

Responsibility for preparation of final accounts of predecessor councils

9.—(1) It shall be the duty of a single tier council which is a county council to prepare and publish the final accounts of each of its related predecessor councils.

(2) It shall be the duty of a single tier council which is a district council to prepare and publish the final accounts of such of its related predecessor councils as are district councils.

(3) Where a predecessor council which is a county council is succeeded on the reorganisation date by more than one single tier council which is a district council, it shall be the duty of the single tier council that is the nominated council for the purposes of regulation 10 of the Local Government (Structural Changes) (Transfer of Functions, Property, Rights and Liabilities) Regulations 2008⁽¹⁵⁾ (property consisting of financial reserves) to prepare and publish the final accounts of the county council.

(4) The 2003 Regulations shall have effect for the purposes of paragraphs (1) to (3) as if—

(a) in paragraph (1) of regulation 7 (statement of account)—

(i) the first reference to a relevant body were a reference to the single tier council and not to any of its related predecessor councils; and

(ii) the second such reference were a reference to a predecessor council and not to its related single tier council;

(b) in paragraph (2) of regulation 10 (signing and approval of statement of accounts etc) as if—

(i) the reference to the responsible financial officer were a reference to the section 151 officer; and

⁽¹³⁾ S.I. 2003/533, amended by S.I. 2004/556 and S.I. 2006/564.

⁽¹⁴⁾ In relation to shadow councils, see, for example, article 8(1)(b) of S.I. 2008/6341 and article 7(1)(b) of S.I. 2008/907.

⁽¹⁵⁾ S.I. 2008/2176.

- (ii) the second reference to a relevant body (in the terms “the body”) were a reference to a predecessor council and not to its related single tier council;
 - (c) where a single tier council is responsible for the preparation of final accounts as regards more than one predecessor council, and in relation to those final accounts—
 - (i) in paragraph (3) of regulation 10, for “30th June” there were substituted “31st July”; and
 - (ii) in paragraph (6) of that regulation, the reference to paragraph (3) were a reference to that paragraph as modified by sub-paragraph (i); and
 - (d) the requirement in paragraph (1)(a) of regulation 11 (publication of statement of accounts etc) were a requirement for the single tier council to publish the final accounts of each of its predecessor councils.
- (5) Where paragraph (3) applies, the nominated council shall provide the other or all of the other related single tier councils (as the case may be) with such information relating to the final accounts as—
- (a) becomes available to the nominated council on or after the reorganisation date; and
 - (b) as affects or is likely to affect the final accounts.
- (6) The nominated council shall provide information under paragraph (5) as soon as reasonably practicable after the information comes to its notice.

Transitional responsibility for preparation of final accounts, etc

- 10.**—(1) During the transitional period, steps for the preparation of the final accounts of a predecessor council—
- (a) shall be taken by the predecessor council’s related preparing or shadow council (as the case may be); and
 - (b) except as mentioned in paragraph (7), shall not be taken by or on behalf of the predecessor council.
- (2) The 2003 Regulations shall have effect for the purposes of paragraph (1) as if—
- (a) in paragraph (1) of regulation 7 (statement of account)—
 - (i) the first reference to a relevant body were a reference to the preparing or shadow council and not to any of its related predecessor councils; and
 - (ii) the second such reference were a reference to a predecessor council and not to its related preparing or shadow council;
 - (b) in paragraph (1) of regulation 10 (signing and approval of statement of accounts etc), the reference to a relevant body were a reference to the preparing or shadow council and not to any of its predecessor councils.
- (3) The section 151 officer of the preparing or shadow council shall direct and supervise the taking of the steps referred to in paragraph (1) and such other steps as may reasonably be required to further the efficient and timely closure of the predecessor council’s final accounts.
- (4) The section 151 officer must as soon as reasonably practicable prepare and implement a plan for the taking of the necessary steps.
- (5) The closure plan must include—
- (a) a timetable for the taking of the necessary steps; and
 - (b) a statement of the resources which, in the section 151 officer’s opinion, are required to further the efficient and timely closure of the predecessor council’s final accounts .
- (6) The section 151 officer must keep the closure plan under review and, if necessary, amend it.

(7) The predecessor council and its officers must assist and co-operate with the section 151 officer in the discharge of the functions of that officer under this regulation.

(8) In this regulation—

“closure plan” means the plan required by paragraph (4); and

“necessary steps” means the steps referred to in paragraph (3).

Other transitional provisions relating to financial matters

11.—(1) Not later than the reorganisation date each predecessor council must, in accordance with regulation 4 (responsibility for financial management) of the 2003 Regulations, approve a statement on internal control as regards the financial year ending immediately before the reorganisation date (having conducted a review and having considered the findings of that review as mentioned in paragraphs (2) and (3) of that regulation).

(2) The paragraph (1) statement must be signed by the leader of the predecessor council and by its head of paid service.

(3) Paragraph (5) applies where, before the date on which the single tier council considers the final accounts of a related predecessor council, the section 151 officer has reason to believe, as the result of one or more of the matters referred to in paragraph (4), that there is a material inaccuracy in, or omission from, the paragraph (1) statement.

(4) The matters are—

(a) enquiries made by the section 151 officer into the accuracy or completeness of the paragraph (1) statement; or

(b) any matter relevant to internal control arising on or after the reorganisation date.

(5) The section 151 officer must, before the single tier council considers the final accounts, provide each member of the council with a statement containing—

(a) particulars of the perceived inaccuracy or omission; and

(b) the section 151 officer’s reasons for believing that the inaccuracy or omission exists and is material.

(6) Paragraph (4) of regulation 4 of the 2003 Regulations shall apply in relation to the publication of final accounts as if the reference to the statement under paragraph (3) of that regulation were a reference to the paragraph (1) statement.

(7) In this regulation “paragraph (1) statement” means the statement on internal control mentioned in paragraph (1).

PART 5

CHANGES OF NAME

Changes of name

12. Where, pursuant to a resolution passed in accordance with section 74(1) of the Local Government Act 1972(16) (change of name of county, district or London borough)—

(a) a county council established by a section 7 order, changes the name of the county, the name of the coterminous district shall also be changed accordingly;

- (b) a district council established by a section 7 order, changes the name of the district, the name of the coterminous county shall also be changed accordingly.

PART 6

AMENDMENT OF REGULATIONS

Amendment of the Local Government (Structural and Boundary Changes) (Staffing) Regulations 2008

13. The Local Government (Structural and Boundary Changes) (Staffing) Regulations 2008⁽¹⁷⁾ are amended, in regulation 4 (heads of paid service and other chief officers) by the insertion, after paragraph (4), of—

- “(4A) The modifications specified in paragraph (4) shall cease to have effect—
- (a) as regards a preparing council, on the reorganisation date;
 - (b) as regards a shadow council, on the date on which the shadow period ends; and
 - (c) as regards a single tier council, on the fourth day following the first ordinary day of election of councillors to occur after the reorganisation date.”⁽¹⁸⁾

Amendment of the Local Government (Structural Changes) (Transitional Arrangements) (No.2) Regulations 2008

14. The Local Government (Structural Changes) (Transitional Arrangements) (No.2) Regulations 2008⁽¹⁹⁾ is amended, in regulation 19 (local development documents), by the substitution for paragraph (2) of the following paragraph—

- “(2) For the purposes of paragraph (1), subsection (2) of section 37 of the 2004 Act (interpretation) shall have effect as if, in subsection (1) of section 17 of that Act (local development documents), paragraph (b) were omitted.”.

Signed by authority of the Secretary of State for Communities and Local Government

John Healey
Minister of State
Department for Communities and Local
Government

12th February 2009

⁽¹⁷⁾ S.I. 2008/1419.

⁽¹⁸⁾ See section 37 of the Representation of the People Act 1983 (c.2) and S.I. 2008/2857.

⁽¹⁹⁾ S.I. 2008/2867.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Part 1 of the Local Government and Public Involvement in Health Act 2007 (the “2007 Act”) provides for the establishment of a single tier of local government for areas in England. There is a single tier of local government for an area if there is either a county council and no district councils for that area, or a district council and no county council for that area (section 1(2) of the 2007 Act). Where the Secretary of State has received a proposal or a recommendation that there should be a single tier of local government for an area, he may make an order to implement the proposal or recommendation with or without modification. These Regulations make incidental, consequential, transitional and supplementary provision of general application for the purposes of, and in consequence of, orders made by the Secretary of State under section 7 of the 2007 Act (“section 7 orders”).

Section 14(3) of the 2007 Act provides for these Regulations to have effect subject to any provision included in a section 7 order.

In Part 1 of these Regulations, regulation 1(2) provides for the Regulations to have no effect on matters for which provision has been made in other regulations and orders of specified descriptions or in agreements under section 16 of the 2007 Act.

Regulation 2 contains definitions.

In Part 2, regulation 3 enables a preparing or shadow council (as defined in regulation 2(1)) which is a district council to exercise, as regards its district and at any time before the reorganisation date, certain functions of a local education authority under the Education and Inspections Act 2006 as if it were a local education authority. The functions relate to proposals for the reorganisation of schools in the authority’s area. The School Organisation (Establishment and Discontinuance of Schools) (England) Regulations 2007 and the School Organisation (Prescribed Alteration to Maintained Schools) (England) Regulations 2007 are applied as if references to the local education authority included references to the preparing or shadow council.

Part 3 (regulations 4 to 7) relates to allegations that a member of a predecessor council has failed to comply with the council’s code of conduct (“an allegation of misconduct”).

Regulation 4 contains definitions of terms used in Part 3.

Regulation 5 deals with the situation where, having investigated an allegation of misconduct, a predecessor council is minded to suspend one of its members for a period which, if the council were not abolished on the reorganisation date, would extend beyond that date. The regulation requires the council to refer the matter to the Adjudication Panel for England (which has additional powers, including power to suspend councillors from membership of any relevant authority). Consequential modifications are made to paragraphs (6) and (7) of regulation 17 of the Standards Committee (England) Regulations 2008 (“the 2008 Regulations”).

Regulation 6 applies where it is likely that steps being taken by a predecessor council under the 2008 Regulations in relation to an allegation of misconduct will not be completed before the reorganisation date. It requires the predecessor council’s monitoring officer to provide the monitoring officer of the preparing or shadow council that will become the single tier council (taking over the predecessor council’s functions on the reorganisation date) with documents and information relevant to the allegation and a summary of the steps taken. The single tier council is then required to take, through its monitoring officer, its standards committee or a sub-committee of that committee, as the

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circumstances require, whatever steps remain to be taken under the 2008 Regulations in relation to the allegation.

Regulation 7 enables a person who wishes to make an allegation of misconduct relating to a member of a predecessor council to do so after the reorganisation date. In this case, the allegation is to be referred to the standards committee of the single tier council that takes over the predecessor council's functions on that date. It also enables a person who does not agree with the decision of a predecessor council that no further action should be taken as regards an allegation to request the incoming single tier council to review that decision. Provision is made for references in the 2008 Regulations to authorities (which on and after the reorganisation date would not include predecessor councils), to extend to predecessor councils where necessary.

In Part 4, regulations 8 to 11 relate to the closing of the accounts of predecessor councils for the financial year ending immediately before the reorganisation date.

Regulation 8 contains definition relevant to Part 4.

In regulation 9, paragraph (1) requires a single tier county council to be responsible for closing the final year accounts of its predecessor councils. Paragraph (2) requires a single tier district council to be responsible for closing the final year accounts of its predecessor district councils. Paragraph (3) makes special provision where a county council is to be succeeded by more than one single tier district council. In this case responsibility for closing the county council's accounts for its final year lies with the single tier council nominated by the Secretary of State under regulation 10 of the Local Government (Structural Changes) (Transfer of Functions, Property, Rights and Liabilities) Regulations 2008 to deal with the county council's financial reserves. Paragraph (4) makes consequential modifications to the Accounts and Audit Regulations 2003, and paragraphs (5) and (6) deal with the provision of information in cases to which paragraph (3) applies.

Regulation 10 requires the preparing or shadow council to take steps in the period beginning with that on which these Regulations come into force and ending on the reorganisation date in preparation for the closure of accounts after that date. It also makes other consequential modifications to the Accounts and Audit Regulations 2003, and requires co-operation between the officers responsible for the administration of the financial affairs of predecessor councils and those responsible for those matters as regards preparing or shadow councils.

Regulation 11 requires predecessor councils to prepare and approve an up-to-date statement of the way in which their financial affairs are controlled internally (a "statement of internal control"). If the officer responsible for the administration of the financial affairs of the single tier council that succeeds a predecessor council has reason to believe that the statement of internal control is inaccurate or contains significant omissions, a report is to be made to the single tier council.

Part 5 (regulation 12) makes provision associated with any resolution under section 74(1) of the Local Government Act 1972, passed by a council which has been established as a single tier council by a section 7 order, to change the name of its area. Its effect is that, where a single tier county council has resolved to change the name of the county, the name of the coterminous district is changed to match that of the county. Similarly, where a single tier district council has resolved to change the name of the district, the name of the coterminous county is changed to match that of the district.

Part 6 contains amendments to the Local Government (Structural and Boundary Changes) (Staffing) Regulations 2008 ("the Staffing Regulations") and the Local Government (Structural Changes) (Transitional Arrangements) (No.2) Regulations ("the No.2 Transitional Regulations").

Regulation 13 inserts a new paragraph (4A) into regulation 4 of the Staffing Regulations. The effect of the new paragraph is to establish the dates on which the arrangements for which regulation 4(4) provides cease to have effect. Regulation 4(4) provides that, as regards matters relating to chief officers, certain functions of a preparing council (a local authority which, in accordance with a section 7 order, becomes a single tier council on the reorganisation date), a shadow council (an authority (not being a local authority) which, in accordance with a section 7 order, becomes a single tier council on the reorganisation date) and a single tier council, that would not otherwise be the

responsibility of the council's executive, are functions that the council may, but need not, delegate to its executive.

Regulation 14 amends regulation 19 of the No.2 Transitional Regulations, which makes transitional arrangements in relation to documents that are "local development documents" for the purposes of Part 2 of the Planning and Compulsory Purchase Act 2004. The effect of the amendment is to omit from the documents that are "local development documents" and, as such, must be specified in local development schemes, statements of community involvement prepared by local planning authorities that cease to exist on the reorganisation date.

A full impact assessment has not been produced for these Regulations as no impact on the private or voluntary sectors is foreseen.