

---

STATUTORY INSTRUMENTS

---

**2015 No. 234**

**The Accounts and Audit Regulations 2015**

**PART 1**

Introductory

**Citation, commencement and application**

1.—(1) These Regulations may be cited as the Accounts and Audit Regulations 2015 and come into force on 1st April 2015.

(2) Regulations 2 to 21 and Schedule 1 apply in relation to any financial year<sup>(1)</sup> beginning on or after 1st April 2015.

(3) These Regulations apply to relevant authorities<sup>(2)</sup> other than health service bodies<sup>(3)</sup>.

**Interpretation**

2.—(1) In these Regulations—

“the 1989 Act” means the Local Government and Housing Act 1989<sup>(4)</sup>;

“the 2011 Act” means the Police Reform and Social Responsibility Act 2011<sup>(5)</sup>;

“the Act” means the Local Audit and Accountability Act 2014;

“audit letter” means the annual audit letter to the relevant authority by the local auditor sent pursuant to the Code of Audit Practice published by the National Audit Office, 157-197 Buckingham Palace Road, Victoria, London SW1W 9SP and dated January 2015. Reference number: 10495-001;

“Category 1 authority” means a relevant authority that either—

(a) is not a smaller authority<sup>(6)</sup>; or

(b) is a smaller authority that has chosen to prepare its accounts for the purpose of a full audit in accordance with regulation 8 of the Smaller Authorities Regulations;

“Category 2 authority” means a smaller authority which is not a Category 1 authority;

“Category 2 authority with exempt status” means a Category 2 authority that has certified itself as exempt under regulation 9(1) of the Smaller Authorities Regulations;

“period for the exercise of public rights” means the period of time referred to in regulation 14 within which the rights of objection, inspection and questioning of the local auditor conferred by sections 26 and 27 of the Act may be exercised;

---

(1) See section 3(2) of the Local Audit and Accountability Act 2014 for the definition of “financial year”.

(2) See section 2 of and Schedule 2 to the Local Audit and Accountability Act 2014 for the definition of “relevant authority”.

(3) See section 3(9) of the Local Audit and Accountability Act 2014 for the definition of “health service body”.

(4) 1989 c. 42.

(5) 2011 c. 13.

(6) See section 6 of the Local Audit and Accountability Act 2014 for the definition of “smaller authority”.

“Smaller Authorities Regulations” means the Local Audit (Smaller Authorities) Regulations 2015(7);

“working day” means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday in England under the Banking and Financial Dealings Act 1971(8).

(2) Any reference in these Regulations to the “responsible financial officer” means—

(a) the person who, by virtue of—

(i) section 151 of the Local Government Act 1972(9) (financial administration);

(ii) section 17(1) of the Norfolk and Suffolk Broads Act 1988(10) (accounts);

(iii) section 112(1) of the Local Government Finance Act 1988(11) (financial administration as to certain authorities);

(iv) section 6(1) of the 1989 Act (officer responsible for financial administration of certain authorities);

(v) paragraph 13(6) of Schedule 7 to the Environment Act 1995(12) (National Park Authorities);

(vi) section 127(2) of the Greater London Authority Act 1999(13);

(vii) paragraph 6(1)(b) of Schedule 1 to the 2011 Act (police and crime commissioners);

(viii) paragraph 4(1) of Schedule 2 to the 2011 Act (chief constables);

(ix) paragraph 1(1) of Schedule 4 to the 2011 Act (Commissioner of Police of the Metropolis);

as the case may be, is responsible for the administration of the financial affairs of a relevant authority or, if no person is so responsible, the person who is responsible for keeping the accounts of such an authority; or

(b) if the person referred to in sub-paragraph (a) (P) is unable to act owing to absence or illness, such member of P’s staff as is nominated by P for the purposes of section 114 of the Local Government Finance Act 1988(14) (functions of responsible officer as regards reports) or where that section does not apply to the relevant authority, such member of staff as is nominated by P for the purposes of these Regulations.

(3) Where a relevant authority is a corporation sole, references to “members of the authority meeting as a whole” are to a holder of that office of corporation sole.

(4) The references in these Regulations to a “local auditor” in—

(a) regulation 12(3)(b); and

(b) regulation 15(2)(b)(iii),

must, where such a reference concerns a Category 2 authority with exempt status, which is also an opted in authority(15) within the meaning of the Smaller Authorities Regulations, be construed as a reference to the specified person under regulation 3 of those Regulations.

(7) S.I. 2015/184.

(8) 1971 c. 80.

(9) 1972 c. 70.

(10) 1988 c. 4.

(11) 1988 c. 41.

(12) 1995 c. 25.

(13) 1999 c. 29.

(14) 1988 c. 41. Section 114 was amended by section 130(1), and (2) of the Greater London Authority Act 1999, section 99 of and paragraphs 180 and 188 of Part 3 of Schedule 16 to the Police Reform and Social Responsibility Act 2011.

(15) See regulation 2 of the Local Audit (Smaller Authorities) Regulations 2015, S.I. 2015/184 for the definition of “opted in authority”.

(5) Any reference in these Regulations to publication on an authority's website must be construed as—

- (a) in the case of a Category 2 authority without its own website, a reference to publication on any website, provided that information so published is accessible by any member of the public without registration or payment;
- (b) in the case of a Category 2 authority which is a parish meeting, a reference to—
  - (i) publication on a website of the type specified in paragraph (a); or
  - (ii) displaying the information in question in a conspicuous place in the area of the authority for at least 14 days.