



Middle Level Act 2018

2018 CHAPTER ii

PART 4

MISCELLANEOUS

18 Accounts and audit

- (1) The Commissioners must keep accounting records, to be known as the navigation account, that are sufficient to show and explain—
 - (a) income received from charges recovered under section 5 or otherwise relating to the Commissioners' functions in respect of navigation under the navigation Acts; and
 - (b) costs incurred by the Commissioners in exercising their functions in respect of navigation under the navigation Acts.
- (2) Nothing contained in, or done under or by virtue of, the Middle Level Acts or the Local Audit and Accountability Act 2014 is to be taken to prevent the same person from being appointed—
 - (a) by the Commissioners to audit the navigation account for any financial year; and
 - (b) by the specified person to audit the general account for that financial year.
- (3) For the purposes of the application of Part 5 of the Local Audit and Accountability Act 2014 (conduct of local audit) to the navigation account, the definition of "local government elector" in section 44(1) of that Act has effect as if it included any person who is registered as the owner of a vessel that is registered for use in the waterways under the provision of any navigation byelaws.
- (4) In this section—
 - "general account" means the accounts the Commissioners are required by section 30 of the Middle Level Act 1844 to produce; and
 - "specified person" means any person specified under regulations made under section 17 of the Local Audit and Accountability Act 2014 (appointment

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of auditor by specified person) to appoint a local auditor to audit the general account of the Commissioners.