



# Audit Commission Act 1998

## CHAPTER 18

### AUDIT COMMISSION ACT 1998

#### PART I

##### THE AUDIT COMMISSION

- 1 The Audit Commission

#### PART II

##### ACCOUNTS AND AUDIT OF PUBLIC BODIES

###### *Audit of accounts*

- 2 Required audit of accounts
- 3 Appointment of auditors
- 4 Code of audit practice
- 5 General duties of auditors
- 6 Auditors' right to documents and information
- 7 Fees for audit

###### *Auditors' reports and recommendations*

- 8 Immediate and other reports in public interest
- 9 General report
- 10 Transmission and consideration of section 8 reports
- 11 Consideration of reports or recommendations
- 12 Publicity for meetings under section 11
- 13 Additional publicity for immediate reports

###### *Public inspection etc. and action by the auditor*

- 14 Inspection of statements of accounts and auditors' reports

- 15 Inspection of documents and questions at audit
- 16 Right to make objections at audit
- 17 Declaration that item of account is unlawful
- 18 Recovery of amount not accounted for etc

*Prevention of unlawful expenditure etc.*

- 19 Health service bodies: referral to Secretary of State
- 20 Other bodies: prohibition orders
- 21 Restriction on power to issue prohibition orders
- 22 Effect of and appeals against prohibition orders
- 23 Loss etc. caused by prohibition orders
- 24 Power of auditor to apply for judicial review

*Miscellaneous*

- 25 Extraordinary audit
- 26 Audit of accounts of officers
- 27 Accounts and audit regulations
- 28 Certification of claims, returns etc
- 29 Agreed audit of accounts
- 30 Passenger Transport Executives
- 31 Companies related to Passenger Transport Executives
- 32 Documents relating to police authorities etc

### PART III

#### STUDIES, PERFORMANCE STANDARDS AND OTHER FUNCTIONS

*Studies and related functions*

- 33 Studies for improving economy etc. in services
- 34 Reports on impact of statutory provisions etc
- 35 Studies at request of bodies subject to audit
- 36 Studies at request of educational bodies
- 37 Social services studies for Secretary of State
- 38 Benefit administration studies for Secretary of State
- 39 Social security references and reports to Secretary of State
- 40 Studies relating to registered social landlords
- 41 Provisions supplementary to section 40
- 42 Consultancy services relating to audit of accounts of registered social landlords
- 43 Sections 40 to 42: interpretation

*Performance standards of local authorities etc.*

- 44 Publication of information as to standards of performance
- 45 Permitted methods of publishing information under section 44
- 46 Directions under section 44
- 47 Application to parish and community councils and charter trustees

### PART IV

#### GENERAL

*Information etc.*

- 48 Provision of information and documents to Commission
- 49 Restriction on disclosure of information
- 50 Supply of benefit information to Commission
- 51 Publication of information by the Commission

*Supplementary*

- 52 Orders and regulations
- 53 Interpretation
- 54 Consequential amendments, transitionals and repeals
- 55 Short title, commencement and extent

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SCHEDULES

SCHEDULE 1 — The Audit Commission

*Status*

- 1 The Commission shall be a body corporate.
- 2 The Commission shall not be regarded as acting on behalf...

*Functions of Secretary of State in relation to Commission*

- 3 (1) The Secretary of State may give the Commission directions...

*Tenure of office of members*

- 4 (1) Subject to sub-paragraphs (2) to (5), every member of...

*Remuneration etc. of members*

- 5 (1) The Commission shall pay to each member such remuneration...

*House of Commons disqualification*

- 6 In Part III of Schedule 1 to the House of...

*Staff*

- 7 (1) The Commission shall appoint a chief officer who shall...

*Financial provisions*

- 8 (1) Subject to sub-paragraph (2), it shall be the duty...
- 9 (1) The Commission may borrow— (a) from the Secretary of...
- 10 (1) The Treasury may guarantee, in such manner and on...
- 11 (1) The Commission shall keep proper accounts and other records...

*Proceedings*

- 12 (1) The Commission shall regulate its own proceedings.
- 13 (1) The application of the seal of the Commission shall...

*Annual report*

- 14 (1) The Commission shall publish an annual report on the...

## SCHEDULE 2 — Accounts Subject to Audit

- 1 Section 2 applies to all accounts of—  
 2 Section 2 also applies to— (a) the accounts of the...  
 3 (1) Subject to sub-paragraph (2), section 2 also applies to...  
 4 Subject to section 30, section 2 also applies to the...

## SCHEDULE 3 — Consequential Amendments

*The Public Health Act 1875 (c. 55)*

- 1 In section 265 of the Public Health Act 1875 (protection...

*The Transport Act 1968 (c. 73)*

- 2 In section 14 of the Transport Act 1968 (accounts of...

*The Local Government Act 1972 (c. 70)*

- 3 (1) In section 80(1)(e) of the Local Government Act 1972...

*The House of Commons Disqualification Act 1975 (c. 24)*

- 4 In Schedule 1 to the House of Commons Disqualification Act...

*The Local Government, Planning and Land Act 1980 (c. 65)*

- 5 (1) In section 2(7) of the Local Government, Planning and...

*The Local Government Finance Act 1982 (c. 32)*

- 6 In section 9 of the Local Government Finance Act 1982...

*The Public Health (Control of Disease) Act 1984 (c. 22)*

- 7 In section 69 of the Public Health (Control of Disease)...

*The Local Government (Interim Provisions) Act 1984 (c. 53)*

- 8 (1) In section 10(2) of the Local Government (Interim Provisions)...

*The Building Act 1984 (c. 55)*

- 9 In section 115 of the Building Act 1984 (protection of...

*The Further Education Act 1985 (c. 47)*

- 10 In section 3 of the Further Education Act 1985 (financial...

*The Local Government Act 1985 (c. 51)*

- 11 (1) The Local Government Act 1985 is amended as follows....

*The Local Government Act 1986 (c. 10)*

- 12 In section 5 of the Local Government Act 1986 (separate...

*The Airports Act 1986 (c. 31)*

- 13 In section 24(3)(a) of the Airports Act 1986 (separate accounts...

*The Norfolk and Suffolk Broads Act 1988 (c. 4)*

- 14 In section 17 of the Norfolk and Suffolk Broads Act...

*Local Government Act 1988 (c. 9)*

- 15 In section 16 of the Local Government Act 1988 (supplementary),...

*The Education Reform Act 1988 (c. 40)*

- 16 (1) Section 182 of the Education Reform Act 1988 is...  
17 In section 191 of that Act (penalties for contravention of...

*The Local Government and Housing Act 1989 (c. 42)*

- 18 (1) In section 11 of the Local Government and Housing...

*The Town and Country Planning Act 1990 (c. 8)*

- 19 In section 2 of the Town and Country Planning Act...

*The National Health Service and Community Care Act 1990 (c. 19)*

- 20 In paragraph 7(2) of Schedule 2 to the National Health...

*The Environmental Protection Act 1990 (c. 43)*

- 21 In Schedule 3 to the Environmental Protection Act 1990, in...

*The London Local Authorities Act 1991 (c. xiii)*

- 22 In section 23 of the London Local Authorities Act 1991...

*The Social Security Administration Act 1992 (c. 5)*

- 23 (1) Section 139D of the Social Security Administration Act 1992...

*The Local Government Act 1992 (c. 19)*

- 24 (1) In section 16 of the Local Government Act 1992...

*The Education Act 1993 (c. 35)*

- 25 In section 154 of the Education Act 1993 (inspection of...

*The Noise and Statutory Nuisance Act 1993 (c. 40)*

- 26 In Schedule 3 to the Noise and Statutory Nuisance Act...

*The Local Government (Wales) Act 1994 (c. 19)*

- 27 (1) Paragraph 16 of Schedule 13 to the Local Government...  
28 (1) Paragraph 12 of Schedule 17 to that Act (closure...

*The Environment Act 1995 (c. 25)*

29 In Part I of Schedule 5 to the Environment Act...

*The London Local Authorities Act 1995 (c. x)*

30 In Part I of the Schedule to the London Local...

*The Noise Act 1996 (c. 37)*

31 In section 12 of the Noise Act 1996 (protection from...

*The Education Act 1996 (c. 56)*

32 (1) The Education Act 1996 is amended as follows.

*The Police Act 1997 (c. 50)*

33 In Schedule 4 to the Police Act 1997 (enactments dealing...

*The Local Government (Contracts) Act 1997 (c. 65)*

34 (1) Section 8 of the Local Government (Contracts) Act 1997...

## SCHEDULE 4 — Transitional Provisions, Savings etc.

*General*

- 1 The substitution of this Act for the provisions repealed by...
- 2 Anything done (including subordinate legislation made) under or otherwise by...
- 3 Any reference, express or implied, in this Act, another enactment...
- 4 (1) Any reference, express or implied, in any enactment, instrument...
- 5 Any reference to an enactment repealed by this Act which...
- 6 Paragraphs 1 to 5 are in place of section 17(2)...

*References to district audit etc.*

- 7 References in any statutory provision or document to district audit,...

*Change of name of the Commission*

- 8 References in any enactment or subordinate legislation to the Audit...

*Continuity of employment: district audit and health service*

- 9 (1) Sub-paragraph (2) applies where a person employed in the...

*Financial years of the Commission*

- 10 In relation to the period beginning on 1st April 1997...

## SCHEDULE 5 — Repeals and revocation

TABLE OF —  
DERIVATIONS

- 1 Notes:
- 2 The following abbreviations are used in the Table: 1982 =...

- 3 The Table does not separately acknowledge the provisions in the...