



# Municipal Corporations Act 1882

## 1882 CHAPTER 50

### PART II

#### CONSTITUTION AND GOVERNMENT OF BOROUGH.

##### *Accounts and Audit.*

#### **25 The borough auditors.**

- (1) There shall be three borough auditors, two elected by the burgesses, called elective auditors, and one appointed by the mayor, called mayor's auditor.
- (2) An elective auditor must be qualified to be a councillor, but may not be a member of the council or the town clerk or the treasurer.
- (3) The mayor's auditor must be a member of the council.
- (4) The term of office of each auditor shall be one year.
- (5) The appointment of the mayor's auditor shall be made on the ordinary day of election of the elective auditors.
- (6) On a casual vacancy in his office an appointment to fill it shall be made within ten days after the occurrence of the vacancy.

#### **26 Half-yearly accounts of treasurer.**

The treasurer shall make up his accounts half-yearly to such dates as the council, with the approval of the Local Government Board, from time to time appoint; and, subject to any such appointment, to the dates in use at the commencement of this Act.

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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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**27 Audit and publication of treasurer's accounts.**

- (1) The treasurer shall within one month from the date to which he is required to make up his accounts in each half year, submit them, with the necessary vouchers and papers, to the borough auditors, and they shall audit them.
- (2) After the audit of the accounts for the second half of each financial year the treasurer shall print a full abstract of his accounts for that year.

**28 Returns to Local Government Board.**

- (1) The town clerk shall make a return to the Local Government Board of the receipts and expenditure of the municipal corporation for each financial year.
- (2) The return shall be made for the financial year ending on the twenty-fifth of March, or on such other day as the Local Government Board, on the application of the council, from time to time prescribe.
- (3) The return shall be in such form and contain such particulars as the Local Government Board from time to time direct.
- (4) The return shall be sent to the Local Government Board within one month after the completion of the audit for the second half of each financial year.
- (5) If the town clerk fails to make any return required under this section, he shall for each offence be liable to a fine not exceeding twenty pounds to be recovered by action on behalf of the Crown in the High Court.
- (6) The Local Government Board shall in each year prepare an abstract of the returns made in pursuance of this section, under general heads, and it shall be laid before both Houses of Parliament.