
STATUTORY INSTRUMENTS

1976 No. 246

The Local Government Area Changes Regulations 1976

Audit of accounts

63.—(1) Sections 154 to 167 (accounts and audit) of the Local Government Act 1972 shall apply in relation to the accounts of any county or district council established by the order, and of the committees and officers thereof, with the substitution in section 154(2)(a) (resolutions as to audit), for “before 1st January 1974” of “within the 6 weeks following the date of their first meeting”.

(2) The said sections shall apply in relation to the accounts of the parish councils, parish meetings or community councils of each of the parishes or communities in a district established by the order and of every joint committee of the councils of two or more parishes or communities, both or all of which are situated in that district, and of the committees and officers of any such body, with the substitution in section 154(2)(d) (resolutions as to audit), for “before 1st January 1974” of “within the 6 weeks following the date of their first meeting”.

(3) The accounts of any dissolved authority (other than charter trustees) and of the committees and officers thereof shall be made up to the appointed day and shall be audited in like manner and subject to the same incidents and consequences as if the order had not been made:

Provided that where the audit of the accounts of a dissolved authority is carried out by a district auditor the expression “the body in question” in section 161(2)(a) (orders for repayment of expenditure declared unlawful) and (4) (certification of sums not brought into account or losses) shall include the residuary successor of the dissolved authority.