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STATUTORY INSTRUMENTS

1996 No. 590

LOCAL GOVERNMENT, ENGLAND AND WALES

The Accounts and Audit Regulations 1996

Made - - - - 5th March 1996
Laid before Parliament 8th March 1996
Coming into force
for the purposes of
regulations 3(1), 4 and
5 1st April 1996

for all other purposes 1st April 1997

THE ACCOUNTS AND AUDIT REGULATIONS 1996

- 1. Citation and commencement
- 2. Interpretation and application
- 3. Revocation
- 4. Accounting records and control systems
- 5. Internal audit
- 6. Statement of accounts
- 7. Other accounting statements
- 8. Signing and approval of statement of accounts etc.
- 9. Publication of statement of accounts etc.
- 10. Statement of costs of specified activities
- 11. Appointment of date for the exercise of rights of electors
- 12. Public inspection of accounts
- 13. Alteration of accounts
- 14. Notice of public rights
- 15. Written notice of proposed objection
- 16. Notice of conclusion of audit
- 17. Joint committees etc
- 18. Extraordinary audit
- 19. Offences Signature

SCHEDULE — PUBLICATION OF INFORMATION RELATING TO ACCOUNTS

PART I — STATEMENT OF COSTS OF SPECIFIED ACTIVITIES

- 1. (1) In this Schedule— "the 1988 Act" means the Local...
- 2. (1) Subject to paragraph 3 below, the information specified for...
- 3. Paragraph 2 above does not apply to a body mentioned...

PART II — DESCRIPTIONS OF FUNCTIONS

- 1. Nursery, primary, secondary and special education.
- 2. Continuing education, education support services which are not defined activities...
- 3. Probation and magistrates' court services, fire services, civil defence and...
- 4. Social services functions within the meaning of section 3 of...
- 5. Housing
- 6. Waste collection and disposal.
- 7. Public transport, parking and highways.
- 8. Economic development and functions under the planning Acts (within the...
- 9. Environmental health, sport and recreation, parks and open spaces, cemeteries...
- 10. Electoral registration, registration of births, marriages and deaths, civic ceremonies,...
- 11. Flood defence, coast protection, allotments and smallholdings, consumer protection, libraries,...

Explanatory Note