
STATUTORY INSTRUMENTS

1999 No. 545

**The Local Government (Parishes and
Parish Councils) Regulations 1999**

PART III

OTHER CONSEQUENTIAL AND TRANSITIONAL PROVISIONS

Audit

15.—(1) Any functions under Part II (accounts and audit of public bodies) of the Audit Commission Act 1998⁽¹⁾ (“the 1998 Act”) exercisable by or in relation to an abolished authority in respect of any financial year ending before the order date shall be exercisable on or after that date by or in relation to the transferee authority or, if there is more than one transferee authority, such one of them as is specified for the purposes of this paragraph in the order.

(2) In the following paragraphs “the relevant authority” means the transferee authority by which functions under Part II are exercisable on or after the order date.

(3) Without prejudice to the generality of paragraph (1), the relevant authority—

- (a) shall ensure that the accounts of the abolished authority are made up, balanced and audited; and
- (b) may recover any sum or amount which, but for the order, would have been recoverable for the benefit of the abolished authority in accordance with section 18(2) of the 1998 Act.

(4) For the purposes of paragraph (1), anything done before the order date by or in relation to an abolished authority in the exercise of its functions under Part II of the 1998 Act shall be treated on and after that date as if it had been done by or in relation to the relevant authority.

(5) A transferee authority which is not a relevant authority shall provide the designated authority with such information as it may reasonably require to enable it to discharge its functions under paragraph (1); and shall, if so requested, provide copies of, or otherwise afford access to, such documents or other material in their possession or under their control as the relevant authority may specify.

(1) 1998 c. 18.