
STATUTORY INSTRUMENTS

2011 No. 817

The Accounts and Audit (England) Regulations 2011

PART 1

Introductory

Citation, commencement and application

1.—(1) These Regulations may be cited as the Accounts and Audit (England) Regulations 2011 and come into force on 31st March 2011.

(2) These Regulations apply in relation to England only.

(3) These Regulations apply as follows—

- (a) Regulations 2, 4 to 6(2), and 21 to 28 apply to all relevant bodies;
- (b) Regulations 6(3) to 11 apply to larger relevant bodies;
- (c) Regulations 12 to 16 apply to smaller relevant bodies;
- (d) Regulations 17 to 20 apply to the particular relevant bodies mentioned in Part 5; and
- (e) Regulations 4 to 28 apply, with all necessary modifications, to the accounts of an officer whose accounts are required to be audited by section 26 (audit of accounts of officers) of the 1998 Act.

Interpretation

2.—(1) In these Regulations—

“the 1972 Act” means the Local Government Act 1972(1);

“the 1989 Act” means the Local Government and Housing Act 1989(2);

“the 1998 Act” means the Audit Commission Act 1998;

“notice by advertisement” means a notice published in one or more local newspapers circulating in the area of the relevant body;

“parish meeting” means a parish meeting of a parish not having a separate parish council;

“relevant body” means a body whose accounts are required to be audited in accordance with section 2 (required audit of accounts) of the 1998 Act other than a NHS body as defined in paragraph 1 of Schedule 15 to the National Health Service Act 2006(3), a local probation board or a probation trust;

“larger relevant body” means a relevant body which is not a smaller relevant body;

(1) 1972 c. 70.

(2) 1989 c. 42.

(3) 2006 c. 41. Paragraph 1(3) of Schedule 15 was inserted by article 6 of S.I. 2008/817.

“smaller relevant body” means a relevant body which is not a local authority for the purposes of Part 1 (capital finance etc and accounts) of the Local Government Act 2003(4), which—

- (a) for an established body, meets the qualifying condition for the year concerned, or for either of the two immediately preceding years,
- (b) for a newly established body, meets the qualifying condition for its first or second year, the qualifying condition being that the body’s gross income or gross expenditure (whichever is higher) is not more than £6.5 million;

“working day” means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday in England under the Banking and Financial Dealings Act 1971(5); and

“year” means the period of 12 months ending with 31st March.

(2) Any reference in these Regulations to the “responsible financial officer” means—

- (a) the person who, by virtue of—
 - (i) section 151 (financial administration) of the 1972 Act;
 - (ii) section 17(1) (accounts) of the Norfolk and Suffolk Broads Act 1988(6);
 - (iii) section 112(1) (financial administration as to certain authorities) of the Local Government Finance Act 1988(7);
 - (iv) section 6(1) (officer responsible for financial administration of certain authorities) of the 1989 Act;
 - (v) paragraph 13(6) of Schedule 7 (National Park Authorities) to the Environment Act 1995(8); or
 - (vi) section 127(2) (proper financial administration and chief finance officer) of the Greater London Authority Act 1999(9);

as the case may be, is responsible for the administration of the financial affairs of a relevant body or, if no person is so responsible, the person who is responsible for keeping the accounts of such a body, or

- (b) if the person referred to in sub-paragraph (a) is unable to act owing to absence or illness, such member of that person’s staff as is nominated by that person for the purposes of section 114 (functions of responsible officer as regards reports) of the Local Government Finance Act 1988(10) or, if no nomination is made under that section, such member of staff nominated by the person referred to in sub-paragraph (a) for the purposes of these Regulations.

(3) Any reference in regulations 4 to 28 to a relevant body must, in the case of a parish meeting, be construed as a reference to the chairman of that meeting.

Revocations

3. The instruments listed in the Schedule to these Regulations are revoked.

(4) 2003 c. 26. Bodies specified in, or in regulations made under, section 23 of the Local Government Act 2003 are local authorities for the purposes of Part 1 of that Act.

(5) 1971 c. 80.

(6) 1988 c. 4.

(7) 1988 c. 41.

(8) 1995 c. 25.

(9) 1999 c. 29.

(10) Section 114 was amended by section 130 of the Greater London Authority Act 1999 (c. 29), S.I. 2002/2237, paragraph 34 of Schedule 4 to the Police and Magistrates’ Courts Act 1994 (c. 29), paragraph 66 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42), paragraph 28 of Schedule 6 to the Police Act 1997 (c. 50) and paragraph 48 of Schedule 6 to the Criminal Justice and Police Act 2001 (c. 16).

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