
STATUTORY INSTRUMENTS

2011 No. 817

The Accounts and Audit (England) Regulations 2011

PART 6

Audit procedure

Written notice of objection

25.—(1) Any written notice of an objection given in pursuance of section 16 of the 1998 Act must state the facts on which the local government elector relies, and contain, so far as possible—

- (a) particulars of any item of account which is alleged to be contrary to law, and
- (b) particulars of any matter in respect of which it is proposed that the auditor could make a report under section 8 (immediate and other reports in public interest) of that Act.

(2) In relation to relevant bodies to which Part 3 of the Local Government Act 2000(1) (conduct of local government members and employees) applies, paragraph (1) applies in respect of matters occurring before such a body first adopted a code of conduct under that Act or such a code was first applied to it, with the addition of particulars of any person from whom it is alleged that the auditor should certify under section 18(2) (recovery of amount not accounted for etc.) of the 1998 Act that a sum or amount of loss or deficiency is due and the sum of that amount.

(1) [2000 c. 22](#).

(2) Section 18 was repealed by section 90(3) of the Local Government Act 2000 ([c. 22](#)). Regulation 25(2) would apply in the event of an historical audit (to which section 18 applied), which has been completed and closed, being re-opened in the event of financial irregularities coming to light.