



Audit Act 2006

TREASURY LOCAL GOVERNMENT DIRECTIONS 2016

Coming into Operation:

1 March 2016

The Treasury makes the following Directions under section A1(1) of the Audit Act 2006.

1 Commencement

These Directions come into operation on 1 March 2016.

2 Interpretation

In these Directions –

“**the Act**” means the *Audit Act 2006* and a reference to a numbered section (without more) is a reference to the section of the Act bearing that number;

“**assurance review**”, “**audit**” and “**examination**” have the meanings given in the Act.

3 Bodies Affected

These directions relate to the accounts of –

- (a) every local authority;
- (b) every body established by or under any statutory provision and consisting of or including persons appointed by one or more local authorities; and
- (c) every burial authority required by the Burials Act 1986 to have its accounts audited in accordance with the Act

4 Levels of Inspection


The Treasury directs that –

- (a) a body whose gross income or gross expenditure (whichever is greater) equals or exceeds £100,000 but is less than £1,000,000 in the year to which the accounts relate or the immediately

preceding year shall be subject to an assurance review in accordance with the Act;

- (b) a body whose gross income or gross expenditure (whichever is greater) does not exceed £100,000 in the year to which the accounts relate and the immediately preceding year shall be subject to examination in accordance with the Act.

MADE 10th February 2016


Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Directions)

These Directions make provision for the levels of inspection to be applied to the accounts of local government bodies managing public funds.