

**82. Transitional provision for annual financial reports — (Part 4)**

The annual financial report for the financial year ending on 30 June 1996 is to be —

- (a) prepared in accordance with the *Local Government Accounting Directions 1994\**; and
- (b) audited having regard to paragraph (a).

[\* *Published in Gazette 29 June 1994, p. 3143-56.*]