
WELSH STATUTORY INSTRUMENTS

2001 No. 3760

**The Accounts and Audit (Amendment)
(Wales) Regulations 2001**

Publication of Annual Audit Letter

5. After Regulation 16 of the 1996 Regulations there is inserted—

“Publication of Annual Audit Letter

16A. As soon as reasonably possible after it is received a relevant body shall—

- (a) publish the annual audit letter⁽¹⁾ received from the auditor; and
- (b) keep copies available for purchase by any person on payment of a reasonable sum to be determined by the relevant body.”

(1) See paragraphs 29 to 34 of the Code of Audit Practice published by the Audit Commission in March 2000.