
WELSH STATUTORY INSTRUMENTS

2005 No. 368 (W.34)

LOCAL GOVERNMENT, WALES

The Accounts and Audit (Wales) Regulations 2005

Made - - - - 22 February 2005

Coming into force 1 April 2005

THE ACCOUNTS AND AUDIT (WALES) REGULATIONS 2005

1. Name and commencement
 2. Interpretation and application
 3. Revocation and saving of instruments
 4. Responsibility for internal control and financial management
 5. Accounting records and control systems
 6. Internal audit
 7. Statement of accounts
 8. Other accounting statements
 9. Signing and approval of statement of accounts etc
 10. Publication of statement of accounts etc
 11. Publication of income and expenditure account and receipts and payments
 12. Appointment of date for the exercise of rights of electors
 13. Public inspection of accounts
 14. Alteration of accounts
 15. Notice of public rights
 16. Written notice of proposed objection
 17. Notice of conclusion of audit
 18. Publication of annual audit letter
 19. Joint committees etc
 20. Extraordinary audit
 21. Offences
 22. Amendment to the Local Authorities Executive Arrangements (Functions and Responsibilities) (Wales) Regulations 2001 and the Local Authorities (Alternative Arrangements) (Wales) Regulations 2001
- Signature
Explanatory Note