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STATUTORY INSTRUMENTS

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**2015 No. 234**

**LOCAL GOVERNMENT, ENGLAND AND WALES**

**The Accounts and Audit Regulations 2015**

*Made - - - - 12th February 2015*

*Laid before Parliament 17th February 2015*

*Coming into force 1st April 2015*

**THE ACCOUNTS AND AUDIT REGULATIONS 2015**

**PART 1**

Introductory

1. Citation, commencement and application
2. Interpretation

**PART 2**

Internal control

3. Responsibility for internal control
4. Accounting records and control systems
5. Internal audit
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Published accounts and audit – Category 1 authorities

7. Statement of accounts for Category 1 authorities
8. Narrative statements
9. Signing and approval of statement of accounts for Category 1 authorities
10. Publication of statement of accounts, annual governance statement and narrative statement for Category 1 authorities

**PART 4**

Published accounts and audit – Category 2 authorities

11. Statement of accounts for Category 2 authorities
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18. Summary statement of accounts— Greater London Authority
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  20. Publication of annual audit letter
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- Signature

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SCHEDULE 1 — Employee and police officer remuneration

1. Employees and senior police officers with annual remuneration of £50,000 or more
2. Senior employees and relevant police officers
3. Interpretation

SCHEDULE 2 — Revocations

Explanatory Note