
STATUTORY INSTRUMENTS

2015 No. 234

The Accounts and Audit Regulations 2015

PART 1

Introductory

Citation, commencement and application

1.—(1) These Regulations may be cited as the Accounts and Audit Regulations 2015 and come into force on 1st April 2015.

(2) Regulations 2 to 21 and Schedule 1 apply in relation to any financial year⁽¹⁾ beginning on or after 1st April 2015.

(3) These Regulations apply to relevant authorities⁽²⁾ other than health service bodies⁽³⁾.

⁽¹⁾ See section 3(2) of the Local Audit and Accountability Act 2014 for the definition of “financial year”.

⁽²⁾ See section 2 of and Schedule 2 to the Local Audit and Accountability Act 2014 for the definition of “relevant authority”.

⁽³⁾ See section 3(9) of the Local Audit and Accountability Act 2014 for the definition of “health service body”.