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STATUTORY INSTRUMENTS

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**2015 No. 234**

**The Accounts and Audit Regulations 2015**

**PART 4**

**Published accounts and audit – Category 2 authorities**

**Publication of statement of accounts and annual governance statement for Category 2 authorities**

**13.**—(1) Subject to paragraph (3), a Category 2 authority must, after the conclusion of the period for the exercise of public rights but not later than 30th September of the financial year immediately following the end of the financial year to which the statement relates, publish (which must include publication on that authority’s website)—

- (a) the statement of accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the annual governance statement approved in accordance with regulation 6(3).

(2) Where documents are published under paragraph (1), the authority must—

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

(3) Paragraphs (1) and (2) do not apply to a Category 2 authority with exempt status.

(4) A Category 2 authority with exempt status must—

- (a) keep copies of its statement of accounts for purchase by any person on payment of a reasonable sum; and
- (b) after the conclusion of the period for the exercise of public rights in regulation 14, ensure that the statement of accounts that was published on the authority’s website in accordance with regulation 15(2) remains available for public access for a period of not less than five years beginning with the date of such publication.

(5) In the case of a Category 2 authority which is a parish meeting, and where the authority has displayed its statement of accounts in a conspicuous place in accordance with regulation 2(5)(b)(ii), paragraph (4)(b) does not apply.