
STATUTORY INSTRUMENTS

2015 No. 234

The Accounts and Audit Regulations 2015

PART 5

Inspection and notice procedure

Notice of conclusion of audit

16.—(1) As soon as reasonably practicable after conclusion of an audit, a relevant authority must publish (which must include publication on the authority's website) a statement of the matters set out in paragraph (2).

(2) The matters referred to in paragraph (1) are—

(a) a statement—

- (i) that the audit has been concluded and that the statement of accounts has been published; and
- (ii) of the rights of inspection conferred on local government electors by section 25 of the Act;

(b) the address at which, and the hours during which, those rights may be exercised.

(3) This regulation does not apply to a Category 2 authority with exempt status.