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STATUTORY INSTRUMENTS

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**2015 No. 234**

**The Accounts and Audit Regulations 2015**

**PART 2**

**Internal control**

**Responsibility for internal control**

- 3.** A relevant authority must ensure that it has a sound system of internal control which—
  - (a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;
  - (b) ensures that the financial and operational management of the authority is effective; and
  - (c) includes effective arrangements for the management of risk.