
WELSH STATUTORY INSTRUMENTS

2005 No. 368

The Accounts and Audit (Wales) Regulations 2005

Publication of income and expenditure account and receipts and payments

11.—(1) As soon as reasonably possible after conclusion of an audit, and in any event before the 31 December immediately following the end of a year, a local government body to which paragraph (2) applies, shall —

- (a) publish by means other than merely by reference in the documents of meetings, committees or sub-committees of the body, the statement of accounts, if the council so decides, or the income and expenditure account and the statement of balances prepared in accordance with regulation 8(3) together with any certificate, opinion, or report issued, given or made by the auditor under sections 23(2)(a) and 33 of the 2004 Act before the date of publication, or, if publication takes place prior to the conclusion of the audit and no such opinion has been given, together with a declaration and explanation of the fact that at the date of publication the auditor has given no opinion; and
- (b) keep copies available for purchase by any person on payment of such sum as the local government body may reasonably require.

(2) This paragraph applies to —

- (a) a local government body to which regulation 8(2) applies; and
- (b) a local government body referred to in sub-paragraphs (a) or (b) of regulation 8(3), in relation to the accounts for a period to which that regulation applies.

(3) As soon as reasonably possible after the conclusion of an audit, and in any event before the 31 December immediately following the end of a year, a local government body referred to in regulation 8(3)(c) shall, in relation to the accounts for a period referred to in that regulation, display a notice containing the requisite information in a conspicuous place or places in the area of the body for a period of at least 14 days and keep copies available for purchase by any person on payment of such sum as the local government body may reasonably require.

(4) For the purposes of paragraph (3) “requisite information” means the record of receipts and payments prepared in accordance with regulation 8(3)(c) together with any certificate, opinion, or report issued, given or made by the auditor under sections 23(2)(a) and 33 of the 2004 Act before the date of publication, or, if the notice is displayed prior to the conclusion of the audit and no such opinion has been given, together with a declaration and explanation of the fact that at the date when the notice is first displayed the auditor has given no opinion.