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WELSH STATUTORY INSTRUMENTS

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**2005 No. 368**

**The Accounts and Audit (Wales) Regulations 2005**

**Interpretation and application**

**2.—(1)** In these Regulations —

“the 1972 Act” (“*Deddf 1972*”) means the Local Government Act 1972<sup>(1)</sup>;

“the 1989 Act” (“*Deddf 1989*”) means the Local Government and Housing Act 1989<sup>(2)</sup>;

“the 1996 Regulations” (“*Rheoliadau 1996*”) means the Accounts and Audit Regulations 1996<sup>(3)</sup>;

“the 1998 Act” (“*Deddf 1998*”) means the Audit Commission Act 1998<sup>(4)</sup>;

“the 2003 Act” (“*Deddf 2003*”) means the Local Government Act 2003<sup>(5)</sup>;

“the 2004 Act” (“*Deddf 2004*”) means the Public Audit (Wales) Act 2004<sup>(6)</sup>;

“community council” (“*cyngor cymuned*”) means a community or town council in accordance with section 27 of the 1972 Act;

“fire and rescue authority” (“*awdurdod tân ac achub*”) means an authority constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 or a scheme to which section 4 of that Act applies<sup>(7)</sup>;

“local government body” (“*corff llywodraeth leol*”) means a local government body in Wales whose accounts are required to be audited in accordance with Chapter 1 of Part 2 of the 2004 Act other than a local probation board established under section 4 of the Criminal Justice and Court Services Act 2000<sup>(8)</sup>;

“notice by advertisement” (“*hysbysiad drwy hysbyseb*”) means a notice published in one or more local newspapers circulating in the area of the local government body;

“working day” (“*diwrnod gwaith*”) means any day other than a Saturday, Sunday, Christmas Day, Good Friday or any other day which is a bank holiday in Wales; and

“year” (“*blwyddyn*”) means the 12 months ending with 31st March.

(2) Any reference in these Regulations to the “responsible financial officer” (“*swyddog ariannol cyfrifol*”) means —

(a) the person who, by virtue of section 151 of the 1972 Act, is responsible for the administration of the financial affairs of a local government body or, if no person is so responsible, the person who is responsible for keeping the accounts of such a body, or

(b) if the person referred to in paragraph (a) is unable to act owing to absence or illness, such member of that person’s staff as is nominated by that person for the purposes of section 114

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(1) 1972 c. 70.

(2) 1989 c. 42.

(3) S.I.1996/590.

(4) 1998 c. 18.

(5) 2003 c. 26.

(6) 2004 c. 23.

(7) 2004 c. 21.

(8) 2000 c. 43. See sections 12 and 59 of the Public Audit (Wales) Act 2004.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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of the Local Government Finance Act 1988<sup>(9)</sup> or, if no nomination is made under that section, the person nominated by that person for the purposes of these Regulations.

(3) These Regulations shall apply to all local government bodies.

(4) Regulations 10(1), 12 to 15 and 17(1) shall, with all necessary modifications, apply to the accounts of an officer whose accounts are required to be audited by section 38 of the 2004 Act.

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(9) 1988 c. 41.