
WELSH STATUTORY INSTRUMENTS

2005 No. 368

The Accounts and Audit (Wales) Regulations 2005

Offences

21.—(1) It is hereby declared that contravention of any of the provisions specified in paragraphs (2) and (3) is an offence.

(2) Subject to paragraph (3) the provisions referred to in paragraph (1) are regulations 4, 7, 8, 10, 11, 13, 14, 15, 17, 18 and 20.

(3) The provisions referred to in paragraphs (1) and (2) include regulation 4 only in so far as regulation 4 requires that a statement of internal control be included with any statements of accounts, any income and expenditure account and the statement of balances or receipts and payments.