
WELSH STATUTORY INSTRUMENTS

2014 No. 3362

The Accounts and Audit (Wales) Regulations 2014

PART 2

Specification of Bodies and Proper Practices

Specification of internal drainage boards and port health authorities

3. Internal drainage boards and port health authorities are specified for the purposes of section 23(1) of the 2003 Act (local authority) but only in relation to section 21 (accounting practices) of that Act.

Proper practices

- 4.** For the purposes of section 21(2) of the 2003 Act (accounting practices)—
- (a) in relation to internal drainage boards, the accounting practices contained in the “Governance and Accountability in Internal Drainage Boards in England: A Practitioners Guide 2006” (as revised in November 2007 and issued jointly by the Association of Drainage Authorities and the Department for Environment, Food and Rural Affairs) are proper practices; and
 - (b) in relation to port health authorities which are not county councils or county borough councils, the accounting practices contained in the “Governance and accountability for Local Councils in Wales: A Practitioners’ Guide 2011 (Wales)” as may be amended or reissued from time to time (whether under the same title or not) issued jointly by One Voice Wales and the Society for Local Council Clerks are proper practices.