
WELSH STATUTORY INSTRUMENTS

2014 No. 3362

The Accounts and Audit (Wales) Regulations 2014

PART 6

Particular Relevant Bodies

Internal drainage boards

19. An internal drainage board must charge to a revenue account an amount equal to the payments and contributions statutorily payable for that year under an arrangement accounted for as a defined benefit pension plan or as other long-term employee benefits (as defined in accordance with proper practices in relation to accounts).

Joint committees etc.

20.—(1) Any joint committee, fire and rescue authority or National Park authority to which these Regulations apply must deposit with each constituent authority—

- (a) where the committee is a smaller relevant body, within the period of 14 days specified by regulation 18, a copy of the auditor's report and the accounting statements; and
- (b) otherwise, on giving notice under regulation 13, a copy of the auditor's report and the statement of accounts.

(2) In this regulation "constituent authority" ("*awdurdod cyfansoddol*") means any county council, county borough or community council for the time being entitled to appoint members of the committee or authority in question and in relation to a National Park authority it includes the Welsh Ministers.