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WELSH STATUTORY INSTRUMENTS

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**2014 No. 3362**

**The Accounts and Audit (Wales) Regulations 2014**

**PART 1**

Introductory

**Title, commencement and application**

1.—(1) The title of these Regulations is the Accounts and Audit (Wales) Regulations 2014 and they come into force on 31 March 2015.

(2) These Regulations apply in relation to Wales.

(3) These Regulations apply as follows—

- (a) regulations 2, 5 to 7(2), and 21 to 28 apply to all relevant bodies;
- (b) regulations 3 and 4 apply to internal drainage boards and port health authorities;
- (c) regulations 7(3) to 13 apply to larger relevant bodies;
- (d) regulations 14 to 18 apply to smaller relevant bodies;
- (e) regulations 19 and 20 apply to the particular relevant bodies mentioned in Part 6;
- (f) regulations 5 to 28 apply, with all necessary modifications, to the accounts of an officer whose accounts are required to be audited by section 38 of the 2004 Act (audit of accounts of officers); and
- (g) regulation 29 applies to county councils and county borough councils.