
WELSH STATUTORY INSTRUMENTS

2014 No. 3362

The Accounts and Audit (Wales) Regulations 2014

PART 5

Published Accounts and Audit – Smaller Relevant Bodies

Notice of public rights

17.—(1) The procedure for a smaller relevant body to give notice of public rights, referred to in regulation 24, is that it must display, in a conspicuous place or places in the area of the body for a period of at least 14 days immediately prior to the period during which the accounts and other documents are made available under regulation 16, a notice containing the matters set out in paragraph (2).

(2) The matters referred to in paragraph (1) are—

- (a) the period during which the accounts and other documents referred to in paragraph (1) will be available for inspection in accordance with regulation 16;
- (b) details of the manner in which notice should be given of an intention to inspect the accounts and other documents;
- (c) the name and address of the auditor;
- (d) the provisions contained in section 30 (inspection of documents and questions at audit) and section 31 (right to make objections at audit) of the 2004 Act; and
- (e) the date appointed under regulation 21 for the exercise of rights of electors.

(3) A smaller relevant body must on displaying a notice under paragraph (1) notify the auditor immediately in writing that a notice has been displayed.