
WELSH STATUTORY INSTRUMENTS

2014 No. 3362

The Accounts and Audit (Wales) Regulations 2014

PART 5

Published Accounts and Audit – Smaller Relevant Bodies

Notice of conclusion of audit

18. As soon as reasonably possible after conclusion of an audit, a smaller relevant body must display a notice in a conspicuous place or places in the area of the body for a period of at least 14 days stating that the audit has been completed and that the last approved relevant accounting statements required by these Regulations and auditor's report are available for inspection by local government electors on reasonable notice and including—

- (a) a statement of the rights conferred on local government electors by section 29 (inspection of statements of accounts and auditors' reports) of the 2004 Act;
- (b) details of the manner in which notice should be given of an intention to exercise the right of inspection; and
- (c) if the body has a website, details of where the last approved statement of accounts and auditor's report can be found on that website.