Status:	This is the	original ve	ersion (as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

WELSH STATUTORY INSTRUMENTS

2014 No. 3362

The Accounts and Audit (Wales) Regulations 2014

PART 7

Audit Procedure

Alteration of accounts

23. Except with the consent of the auditor, accounts and other documents must not be altered after the date on which they are first made available for inspection in pursuance of either regulation 11 or regulation 16.