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WELSH STATUTORY INSTRUMENTS

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**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.