

---

WELSH STATUTORY INSTRUMENTS

---

**2014 No. 3362**

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

**PART 7**

**Audit Procedure**

**Written notice of objection**

**25.** Any written notice of an objection given in pursuance of section 31(2) of the 2004 Act must state the facts on which the local government elector relies, and contain, so far as possible—

- (a) particulars of any item of account which is alleged to be contrary to law, and
- (b) particulars of any matter in respect of which it is proposed that the auditor could make a report under section 22 (immediate and other reports in the public interest)<sup>(1)</sup> of that Act.

---

<sup>(1)</sup> 2004 c .23; section 22(2) was amended by the [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), Schedule 4, paragraphs 20 and 27.