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WELSH STATUTORY INSTRUMENTS

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**2014 No. 3362**

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

**PART 2**

**Specification of Bodies and Proper Practices**

**Proper practices**

4. For the purposes of section 21(2) of the 2003 Act (accounting practices)—
  - (a) in relation to internal drainage boards, the accounting practices contained in the “Governance and Accountability in Internal Drainage Boards in England: A Practitioners Guide 2006” (as revised in November 2007 and issued jointly by the Association of Drainage Authorities and the Department for Environment, Food and Rural Affairs) are proper practices; and
  - (b) in relation to port health authorities which are not county councils or county borough councils, the accounting practices contained in the “Governance and accountability for Local Councils in Wales: A Practitioners’ Guide 2011 (Wales)” as may be amended or reissued from time to time (whether under the same title or not) issued jointly by One Voice Wales and the Society for Local Council Clerks are proper practices.