
WELSH STATUTORY INSTRUMENTS

2018 No. 91

**The Accounts and Audit (Wales)
(Amendment) Regulations 2018**

Title and commencement

1.—(1) The title of these Regulations is the Accounts and Audit (Wales) (Amendment) Regulations 2018.

(2) These Regulations come into force on 14 March 2018.

(3) These Regulations apply to years ending on or after 31 March 2018.

Amendment of the Accounts and Audit (Wales) Regulations 2014

2. The Accounts and Audit (Wales) Regulations 2014(1) are amended as set out in the following regulations.

Interpretation

3. In regulation 2(1) (interpretation), omit the definition of “notice by advertisement” (“*hysbysiad drwy hysbyseb*”).

Statement of accounts

4. In regulation 8(1)(c) (statement of accounts) after “keep a separate account” insert “, except accounts for pension funds administered in accordance with the Local Government Pension Scheme Regulations 2013(2)”.

Signing, approval and publication of statement of accounts – larger relevant bodies

5.—(1) In regulation 10 (signing, approval and publication of statement of accounts)—

(a) in paragraph (1), for “30 June” substitute “31 May”;

(b) in paragraph (2), for “30 September” substitute “31 July”.

(2) After regulation 10 insert—

“Modifications for the year ending on 31 March 2018

10A. In relation to the year ending on 31 March 2018, regulation 10 applies with the following modifications—

(a) paragraph (1) is to be read as if for “31 May” there were substituted “30 June”;

(1) [S.I. 2014/3362 \(W. 337\)](#).

(2) [S.I. 2013/2356](#) as amended by the Local Government Pension Scheme (Miscellaneous Amendments) Regulations 2014 ([S.I. 2014/44](#)), the Local Government Pension Scheme (Offender Management) (Amendment) Regulations 2014 ([S.I. 2014/1146](#)), the Shared Parental Leave and Statutory Shared Parental Pay (Consequential Amendments to Subordinate Legislation) Order 2014 ([S.I. 2014/3255](#)), the Local Government Pension Scheme (Amendment) Regulations 2015 ([S.I. 2015/755](#)), and the Enterprise Act 2016 (c. 12), section 42(2), Schedule 6, paragraph 5 (as from a day to be appointed).

(b) paragraph (2) is to be read as if for “31 July” there were substituted “30 September”.

Modifications for county and county borough councils for years ending on 31 March 2019 and 31 March 2020

10B.—(1) The modifications set out in this regulation have effect in relation to the accounts of a county or county borough council.

(2) In relation to the years ending on 31 March 2019 and 31 March 2020 regulation 10 applies with the following modifications—

- (a) paragraph (1) is to be read as if for “31 May” there were substituted “15 June”;
- (b) paragraph (2) is to be read as if for “31 July” there were substituted “15 September”.

Notice of public rights

6. In regulation 12(1) (notice of public rights), for “give notice by advertisement and on its website of” substitute “display on its website and in at least one conspicuous place in its area a notice containing”.

Notice of conclusion of audit

7. In regulation 13 (notice of conclusion of audit), for “give notice by advertisement and on its website” substitute “display on its website and in at least one conspicuous place in its area a notice”.

Signing, approval and publication of accounting statements – smaller relevant bodies

8.—(1) In regulation 15(5)(b) (signing, approval and publication of accounting statements), for “a conspicuous place or places” substitute “at least one conspicuous place”.

(2) After regulation 15 (signing, approval and publication of accounting statements) insert—

“Modifications for committees of county or county borough councils

15A.—(1) The modifications set out in this regulation have effect in relation to the accounts of a committee of a county or county borough council (including a joint committee).

(2) In relation to the years ending on 31 March 2019 and 31 March 2020, regulation 15 applies with the following modifications—

- (a) paragraph (2) is to be read as if for “30 June” there were substituted “15 June”;
- (b) paragraph (5) is to be read as if for “30 September” there were substituted “15 September”.

(3) In relation to years ending on or after 31 March 2021, regulation 15 applies with the following modifications—

- (a) paragraph (2) is to be read as if for “30 June” there were substituted “31 May”;
- (b) paragraph (5) is to be read as if for “30 September” there were substituted “31 July”.

Notice of public rights

9. In regulation 17(1) (notice of public rights) for “a conspicuous place or places” substitute “at least one conspicuous place”.

Notice of conclusion of audit

10. In regulation 18 (notice of conclusion of audit) for “a conspicuous place or places” substitute “at least one conspicuous place”.

Extraordinary audit

11. In regulation 28 (extraordinary audit), for paragraph (1) substitute—

“(1) Where, under section 37 of the 2004 Act⁽³⁾, the Auditor General for Wales holds an extraordinary audit of accounts of a relevant body, the body must display a notice on its website and in at least one conspicuous place in the area of the body, concerning the right of any local government elector for the area to which the accounts relate to make objections to any of those accounts.”

22 January 2018

Alun Davies
Cabinet Secretary for Local Government and
Public Services, one of the Welsh Ministers

(3) Section 37 was amended by the Public Audit (Wales) Act 2013 (anaw 3), Schedule 4, paragraphs 20 and 42.