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WELSH STATUTORY INSTRUMENTS

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**2018 No. 91**

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

**Extraordinary audit**

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

“(1) Where, under section 37 of the 2004 Act<sup>(1)</sup>, 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.”

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