
WELSH STATUTORY INSTRUMENTS

2018 No. 91

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

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”.