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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 200**

**The Local Authority Accounts (Scotland) Regulations 2014**

**PART 4**

**Charities**

**Modification of Regulations**

**12.** In the application of these Regulations to any body which requires to prepare a statement of account under section 44(1)(b) of the Charities and Trustee Investment (Scotland) Act 2005 (charity accounts)<sup>(1)</sup> the following requirements of these Regulations do not apply—

- (a) regulation 5(2) to (5) (review of internal control system);
- (b) regulation 6(1) to (5) (accounting records);
- (c) regulation 7 (internal auditing);
- (d) regulation 8 (Annual Accounts); and
- (e) regulation 10 (consideration and signing of audited accounts).

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<sup>(1)</sup> 2005 asp 10.