Status:	This is the	original	version	(as it was	originally made).	This
item of	legislation	is curren	tly only	available	in its original for	nat.

## STATUTORY INSTRUMENTS

## 2003 No. 533

## The Accounts and Audit Regulations 2003

## **Alteration of accounts**

**15.** Except with the consent of the auditor, accounts and other documents shall not be altered after the date on which they are first made available for inspection in pursuance of regulation 14.