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STATUTORY INSTRUMENTS

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**2011 No. 817**

The Accounts and Audit (England) Regulations 2011

PART 6

Audit procedure

**Publication of annual audit letter**

**27.** As soon as reasonably possible after receipt of the annual letter from the auditor, the members of the relevant body meeting as a whole or, in the case of a larger relevant body only, a committee of that body, must meet to consider it and following that consideration must—

- (a) publish the annual audit letter received from the auditor; and
- (b) make copies available for purchase by any person on payment of such sum as the relevant body may reasonably require.