
STATUTORY INSTRUMENTS

2015 No. 234

LOCAL GOVERNMENT, ENGLAND AND WALES

The Accounts and Audit Regulations 2015

Made - - - - 12th February 2015

Laid before Parliament 17th February 2015

Coming into force 1st April 2015

THE ACCOUNTS AND AUDIT REGULATIONS 2015

PART 1

Introductory

1. Citation, commencement and application
2. Interpretation

PART 2

Internal control

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4. Accounting records and control systems
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6. Review of internal control system

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Published accounts and audit – Category 1 authorities

7. Statement of accounts for Category 1 authorities
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PART 4

Published accounts and audit – Category 2 authorities

11. Statement of accounts for Category 2 authorities
12. Signing and approval of statement of accounts for Category 2 authorities

Changes to legislation: There are currently no known outstanding effects for the
The Accounts and Audit Regulations 2015. (See end of Document for details)

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1. Employees and senior police officers with annual remuneration of £50,000 or more
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3. Interpretation

SCHEDULE 2 — Revocations

Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Accounts and Audit Regulations 2015.