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STATUTORY INSTRUMENTS

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**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 Secretary of State makes the following Regulations in exercise of the powers conferred by sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014<sup>(1)</sup>.

In accordance with section 32(3) of the Act he has consulted the Comptroller and Auditor General, such representatives of relevant authorities as he thinks appropriate, and the recognised supervisory bodies.

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(1) [2014 c. 2](#); see also section 134(6) of the Greater London Authority Act 1999 ([c.29](#)) (amended by paragraph 43 of Schedule 12 to the Local Audit and Accountability Act 2014) and [S.I. 2015/179 \(C.11\)](#).