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STATUTORY INSTRUMENTS

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**2021 No. 263**

**LOCAL GOVERNMENT, ENGLAND AND WALES**

**The Accounts and Audit (Amendment) Regulations 2021**

<i>Made</i>	- - - -	<i>8th March 2021</i>
<i>Laid before Parliament</i>		<i>9th March 2021</i>
<i>Coming into force</i>	- -	<i>31st March 2021</i>

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

In accordance with section 32(3) of the Local Audit and Accountability Act 2014 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 Sections 32 and 43 applied with modifications by S.I. 2018/639, 2018/640, 2018/648, 2018/649.