## WELSH STATUTORY INSTRUMENTS

## 2014 No. 3362 (W. 337)

## LOCAL GOVERNMENT, WALES

## The Accounts and Audit (Wales) Regulations 2014

Made - - - - 22 December 2014

Laid before the National

Assembly for Wales - - 23 December 2014

Coming into force - - 31 March 2015

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by sections 13, 105 and 106 of the Local Government Act 2000(1), sections 21(1), (2)(b) and (5), 23(2) and (3), 24 and 123 of the Local Government Act 2003(2) and sections 39 and 58 of the Public Audit (Wales) Act 2004(3).

In accordance with section 39(2) of the Public Audit (Wales) Act 2004, the Welsh Ministers have consulted the Auditor General for Wales, such associations of local authorities in Wales as appear to them to be concerned and such bodies of accountants as appear to them to be appropriate.

<sup>(1) 2000</sup> c. 22; section 13 was amended by the Local Government and Public Involvement in Health Act 2007 (c. 28), section 236(9); the Localism Act 2011 (c. 20), Schedule 3, paragraphs 8 and 13; and the Local Government (Wales) Measure 2011 (nawm 4), section 57(2)(a). Section 105 was amended by the Local Government Act 2003 (c. 26), Schedule 3, paragraphs 11 and 14; the Localism Act 2011 (c. 20), Schedule 3, paragraphs 8 and 70; and by S.I. 2013/2597. Section 106 was amended by the Localism Act 2011 (c. 20), Schedule 3, paragraphs 8 and 71; and the Local Government (Wales) Measure 2011 (nawm 4), section 176(1). Section 106 was also amended by the Local Government (Democracy) (Wales) Act 2013 (anaw 4), section 68(4), but at the time of making these Regulations, section 68(4) is not yet in force.

<sup>(2) 2003</sup> c. 26; section 24 was amended by the Local Government and Public Involvement in Health Act 2007 (c. 28), section 238(3). Section 24 was also amended by the Local Government and Public Involvement in Health Act 2007, Schedule 14, paragraph 5, and by the Local Audit and Accountability Act 2014, Schedule 12, paragraphs 49 and 52, but at the time of making these Regulations those provisions are not yet in force.

<sup>(3) 2004</sup> c. 23; section 39 was amended by the Public Audit (Wales) Act 2013 (anaw 3), Schedule 4, paragraphs 20 and 44. Section 58 was amended by that Act, Schedule 4, paragraphs 20 and 58.