
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
5. Internal audit
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)

13. Publication of statement of accounts and annual governance statement for Category 2 authorities

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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.