Status:	This is the	original	version	(as it was	originally made). This	
item of	legislation	is curren	tlv onlv	available	in its original format.	

STATUTORY INSTRUMENTS

2011 No. 817

The Accounts and Audit (England) Regulations 2011

PART 6

Audit procedure

Alteration of accounts

23. Except with the consent of the auditor, accounts and other documents must not be altered after the date on which they are first made available for inspection in pursuance of either regulations 9 or 14.