
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

3. Responsibility for internal control
4. Accounting records and control systems
5. Internal audit
6. Review of internal control system

PART 3

Published accounts and audit – Category 1 authorities

7. Statement of accounts for Category 1 authorities
8. Narrative statements
9. Signing and approval of statement of accounts for Category 1 authorities
10. Publication of statement of accounts, annual governance statement and narrative statement for Category 1 authorities

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

Status: Point in time view as at 17/04/2024.

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

PART 5

Inspection and notice procedure

14. Period for the exercise of public rights
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16. Notice of conclusion of audit
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18. Summary statement of accounts— Greater London Authority
19. Joint boards, combined authorities , combined county authorities and National Park authorities
20. Publication of annual audit letter
21. Transitory provisions
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Signature

SCHEDULE 1 — Employee and police officer remuneration

1. Employees and senior police officers with annual remuneration of £50,000 or more
2. Senior employees and relevant police officers
3. Interpretation

SCHEDULE 2 — Revocations

Explanatory Note

Status:

Point in time view as at 17/04/2024.

Changes to legislation:

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