
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Status: This is the original version (as it was originally made).

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
15. Commencement of the period for the exercise of public rights
16. Notice of conclusion of audit
17. Written notice of objection

PART 6

Miscellaneous

18. Summary statement of accounts— Greater London Authority
 19. Joint boards, combined authorities and National Park authorities
 20. Publication of annual audit letter
 21. Transitory provisions
 22. Revocation and savings
- 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