
WELSH STATUTORY INSTRUMENTS

2014 No. 3362

The Accounts and Audit (Wales) Regulations 2014

PART 1

Introductory

Title, commencement and application

1.—(1) The title of these Regulations is the Accounts and Audit (Wales) Regulations 2014 and they come into force on 31 March 2015.

(2) These Regulations apply in relation to Wales.

(3) These Regulations apply as follows—

- (a) regulations 2, 5 to 7(2), and 21 to 28 apply to all relevant bodies;
- (b) regulations 3 and 4 apply to internal drainage boards and port health authorities;
- (c) regulations 7(3) to 13 apply to larger relevant bodies;
- (d) regulations 14 to 18 apply to smaller relevant bodies;
- (e) regulations 19 and 20 apply to the particular relevant bodies mentioned in Part 6;
- (f) regulations 5 to 28 apply, with all necessary modifications, to the accounts of an officer whose accounts are required to be audited by section 38 of the 2004 Act (audit of accounts of officers); and
- (g) regulation 29 applies to county councils and county borough councils.

Interpretation

2.—(1) In these Regulations—

“the 1972 Act” (“*Deddf 1972*”) means the Local Government Act 1972(1);

“the 1989 Act” (“*Deddf 1989*”) means the Local Government and Housing Act 1989(2);

“the 2003 Act” (“*Deddf 2003*”) means the Local Government Act 2003;

“the 2004 Act” (“*Deddf 2004*”) means the Public Audit (Wales) Act 2004;

“auditor” (“*archwilydd*”) means—

- (a) a person whose appointment continues to have effect by virtue of the Public Audit (Wales) Act 2013, Schedule 3, paragraph 2(2)(3);
- (b) otherwise, the Auditor General for Wales;

(1) 1972 c. 70.

(2) 1989 c. 42.

(3) 2013 anaw 3. Paragraph 2(2) of Schedule 3 (read with S.I. 2013/1466 (W. 138) (C. 56)) provides that where, immediately before 1 April 2014, an appointment of an auditor has effect under section 13 of the Public Audit (Wales) Act 2004, that appointment continues to have effect until the end of the period for which the appointment was made (subject to any earlier termination).

“conservation board” (“*bwrdd cadwraeth*”) means a board established under section 86 of the Countryside and Rights of Way Act 2000(4);

“fire and rescue authority” (“*awdurdod tân ac achub*”) means an authority constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004(5) or a scheme to which section 4 of that Act applies;

“internal drainage board” (“*bwrdd draenio mewnol*”) means an internal drainage board for an internal drainage district wholly in Wales;

“joint committee” (“*cyd-bwyllgor*”) means a joint committee of two or more local authorities;

“larger relevant body” (“*corff perthnasol mwy*”) means—

- (a) a county or county borough council;
- (b) a fire and rescue authority;
- (c) a National Park authority;
- (d) a police and crime commissioner;
- (e) a chief constable; or
- (f) a body which is listed in the definition of “smaller relevant body” in this regulation but which does not meet the qualifying condition;

“notice by advertisement” (“*hysbysiad drwy hysbyseb*”) means a notice published in one or more local newspapers circulating in the area of the relevant body;

“port health authority” (“*awdurdod iechyd porthladd*”) means a port health authority for a port health district wholly in Wales;

“qualifying condition” (“*amod cymhwyso*”) means that the relevant body’s gross income or gross expenditure (whichever is higher) is not more than £2,500,000;

“relevant body” (“*corff perthnasol*”) means (as appropriate) a larger relevant body or a smaller relevant body;

“smaller relevant body” (“*corff perthnasol llai*”) means a body—

- (a) which is—
 - (i) a community council;
 - (ii) a committee of a county or county borough council (including a joint committee);
 - (iii) a port health authority;
 - (iv) an internal drainage board; or
 - (v) a conservation board; and
- (b) being—
 - (i) an established body, which meets the qualifying condition for the year concerned or for either of the two preceding years;
 - (ii) a newly established body, which meets the qualifying condition for its first or second year;

“working day” (“*diwrnod gwaith*”) means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or any other day which is a bank holiday in Wales under the Banking and Financial Dealings Act 1971(6); and

“year” (“*blwyddyn*”) means the 12 months ending with 31 March.

(4) 2000 c. 37.

(5) 2004 c. 21.

(6) 1971 c. 80.

(2) Any reference in these Regulations to the “responsible financial officer” (“*swyddog ariannol cyfrifol*”) means—

(a) the person who is responsible for the administration of the financial affairs of a relevant body by virtue of—

- (i) section 151 of the 1972 Act (financial administration),
- (ii) section 112(1) of the Local Government Finance Act 1988 (financial administration as to certain authorities)(7), or
- (iii) paragraph 13(6) of Schedule 7 to the Environment Act 1995 (national park authorities)(8),

or, if no person is so responsible, the person who is responsible for keeping the accounts of such a body; or

(b) if the person referred to in sub-paragraph (a) is unable to act owing to absence or illness—

- (i) such member of that person’s staff as is nominated by that person for the purposes of section 114 of the Local Government Finance Act 1988 (functions of responsible officer as regards reports)(9); or
- (ii) if no nomination is made under that section, such member of staff nominated by the person referred to in sub-paragraph (a) for the purposes of these Regulations.

(7) 1988 c. 41; section 112 was amended by the Police Act 1997 (c. 50), Schedule 6, paragraph 27; the Criminal Justice and Police Act 2001 (c. 16), Schedule 6, paragraphs 45 and 47; the Fire and Rescue Services Act 2004 (c. 21), Schedule 1, paragraph 68; the Local Democracy, Economic Development and Construction Act 2009 (c. 20), Schedule 6, paragraphs 74 and 78; and the Police Reform and Social Responsibility Act 2011 (c. 13), Schedule 16, paragraphs 180 and 187.

(8) 1995 c. 25.

(9) 1988 c. 41; section 114 was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 66; the Police and Magistrates’ Courts Act 1994 (c. 29), Schedule 4, paragraph 34; the Police Act 1997 (c. 50), Schedule 6, paragraph 28; the Criminal Justice and Police Act 2001 (c. 16), Schedule 6, paragraphs 45 and 48; S.I. 2002/808; the Police Reform and Social Responsibility Act 2011 (c. 13), Schedule 16, paragraphs 180 and 188; and the Localism Act 2011 (c. 20), Schedule 25, Part 32.