

---

WELSH STATUTORY INSTRUMENTS

---

**2014 No. 3362**

The Accounts and Audit (Wales) Regulations 2014

PART 7

Audit Procedure

**Appointment of date for the exercise of rights of electors**

**21.** The auditor must, for the purpose of the exercise of rights under sections 30(2) (inspection of documents and questions at audit) and 31(1) (right to make objections at audit) of the 2004 Act, appoint a date on or after which those rights may be exercised, and must notify that date to the relevant body concerned.