
WELSH STATUTORY INSTRUMENTS

2014 No. 3362

The Accounts and Audit (Wales) Regulations 2014

PART 7

Audit Procedure

Extraordinary audit

28.—(1) Where, under section 37 (extraordinary audit)(1) of the 2004 Act, the Auditor General for Wales directs an auditor to hold an extraordinary audit of accounts of a relevant body, the body must—

- (a) in the case of a larger relevant body, give notice by advertisement, and
- (b) in the case of a smaller relevant body, display a notice in a conspicuous place or places in the area of the body,

concerning the right of any local government elector for the area to which the accounts relate to make objections to any of those accounts.

(2) Where the auditor referred to in paragraph (1) is the Auditor General for Wales, the reference to the Auditor General directing an auditor to hold an extraordinary audit is to be read as the Auditor General for Wales holding an extraordinary audit.