

**2016 No. (W.)**

**LOCAL GOVERNMENT,  
WALES**

**The Accounts and Audit (Wales)  
(Amendment) Regulations 2016**

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations are made under sections 39 and 58(2) of the Public Audit (Wales) Act 2004 (“the 2004 Act”) and amend the Accounts and Audit (Wales) Regulations 2014 (“the 2014 Regulations”).

The 2014 Regulations make provision with respect to the accounts and audit of local government bodies in Wales whose accounts are required to be audited in accordance with Part 2 of the 2004 Act. These Regulations amend the 2014 Regulations in three respects.

The 2014 Regulations require larger relevant bodies to publish certain notices in local newspapers. These Regulations remove that requirement and replace it with a requirement to display a notice in at least one conspicuous place in the area of the body.

Regulation 4 removes the requirement for county or county borough councils to include a statement of account for pension funds administered in accordance with the Local Government Pension Scheme Regulations 2013.

Under the 2014 Regulations, local government bodies are required to prepare their statement of accounts by 30 June following the year to which the statement relates and to publish it by 30 September following the year to which it relates. Regulations 5 and 8 change the timetable for local government bodies to prepare and publish their statement of accounts as follows.

In relation to a year ending on or after 31 March 2019 fire and rescue authorities, National Park authorities, police and crime commissioners and chief constables are required to prepare their statement of accounts by 31 May following the year to which the

statement relates and to publish it by 31 July following the year to which it relates.

In relation to the years ending on 31 March 2019 and 31 March 2020, county or county borough councils and committees of county or county borough councils (including joint committees) are required to prepare their statement of accounts by 15 June following the year to which the statement relates and to publish it by 15 September following the year to which it relates.

In relation to years ending on or after 31 March 2021, county or county borough councils and committees of county or county borough councils (including joint committees) are required to prepare their statement of accounts by 31 May following the year to which the statement relates and to publish it by 31 July following the year to which it relates.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

**2016 No. [ ] (W.[ ])**

**LOCAL GOVERNMENT,  
WALES**

**The Accounts and Audit (Wales)  
(Amendment) Regulations 2016**

*Made* [\*\*\*]

*Laid before the National Assembly for Wales*  
[\*\*\*]

*Coming into force* [\*\*\*]

The Welsh Ministers, in exercise of the powers conferred on them by sections 39 and 58(2) of the Public Audit (Wales) Act 2004<sup>(1)</sup>, make the following Regulations.

In accordance with section 39(2) of the Public Audit (Wales) Act 2004, the Welsh Ministers have consulted the Auditor General for Wales, such associations of local authorities in Wales as appear to them to be concerned and such bodies of accountants as appear to them to be appropriate.

**Title and commencement**

1.—(1) The title of these Regulations is the Accounts and Audit (Wales) (Amendment) Regulations 2016.

(2) These Regulations come into force on *[To be completed]*.

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(1) 2004 c. 23; section 39 was amended by the Public Audit (Wales) Act 2013 (anaw 3), Schedule 4, paragraphs 20 and 44. Section 58 was amended by that Act, Schedule 4, paragraphs 20 and 58.

## **Amendment of the Accounts and Audit (Wales) Regulations 2014**

2. The Accounts and Audit (Wales) Regulations 2014(1) are amended as set out in the following regulations.

### **Interpretation**

3. In regulation 2(1) (interpretation), omit the definition of “notice by advertisement” (“*hysbysiad drwy hysbyseb*”).

### **Statement of accounts**

4. In regulation 8(1)(c) (statement of accounts) after “keep a separate account” insert “, except a statement of accounts for pension funds administered in accordance with the Local Government Pension Scheme Regulations 2013(2)”.

### **Signing, approval and publication of statement of accounts – larger relevant bodies**

5.—(1) In regulation 10 (signing, approval and publication of statement of accounts)—

- (a) in paragraph (1), for “30 June” substitute “31 May”;
- (b) in paragraph (2), for “30 September” substitute “31 July”.

(2) After regulation 10 insert—

### **“Modifications for years ending on 31 March 2017 and 31 March 2018**

10A. In relation to the years ending on 31 March 2017 and 31 March 2018, regulation 10 applies with the following modifications—

- (a) paragraph (1) is to be read as if for “31 May” there were substituted “30 June”;
- (b) paragraph (2) is to be read as if for “31 July” there were substituted “30 September”.

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(1) S.I. 2014/3362 (W. 337).

(2) S.I. 2013/2356 as amended by the Local Government Pension Scheme (Miscellaneous Amendments) Regulations 2014 (S.I. 2014/44), the Local Government Pension Scheme (Offender Management) (Amendment) Regulations 2014 (S.I. 2014/1146), the Shared Parental Leave and Statutory Shared Parental Pay (Consequential Amendments to Subordinate Legislation) Order 2014 (S.I. 2014/3255), the Local Government Pension Scheme (Amendment) Regulations 2015 (S.I. 2015/755), and the Enterprise Act 2016 (c. 12), section 42(2), Schedule 6, paragraph 5 (as from a day to be appointed).

**Modifications for county and county borough councils for years ending on 31 March 2019 and 31 March 2020**

**10B.**—(1) The modifications set out in this regulation have effect in relation to the accounts of a county or county borough council.

(2) In relation to the years ending on 31 March 2019 and 31 March 2020 regulation 10 applies with the following modifications—

- (a) paragraph (1) is to be read as if for “31 May” there were substituted “15 June”;
- (b) paragraph (2) is to be read as if for “31 July” there were substituted “15 September”.

**Notice of public rights**

**6.** In regulation 12(1) (notice of public rights), for “give notice by advertisement and on its website of” substitute “display on its website and in at least one conspicuous place in its area a notice containing”.

**Notice of conclusion of audit**

**7.** In regulation 13 (notice of conclusion of audit), for “give notice by advertisement and on its website” substitute “display on its website and in at least one conspicuous place in its area a notice”.

**Signing, approval and publication of accounting statements – smaller relevant bodies**

**8.**—(1) In regulation 15(5)(b) (signing, approval and publication of accounting statements), for “a conspicuous place or places” substitute “at least one conspicuous place”.

(2) After regulation 15 (signing, approval and publication of accounting statements) insert—

**“Modifications for committees of county or county borough councils**

**15A.**—(1) The modifications set out in this regulation have effect in relation to the accounts of a committee of a county or county borough council (including a joint committee).

(2) In relation to the years ending on 31 March 2019 and 31 March 2020, regulation 15 applies with the following modifications—

- (a) paragraph (2) is to be read as if for “30 June” there were substituted “15 June”;
- (b) paragraph (5) is to be read as if for “30 September” there were substituted “15 September”.

(3) In relation to years ending on or after 31 March 2021, regulation 15 applies with the following modifications—

- (a) paragraph (2) is to be read as if for “30 June” there were substituted “31 May”;
- (b) paragraph (5) is to be read as if for “30 September” there were substituted “31 July”.

#### **Notice of public rights**

9. In regulation 17(1) (notice of public rights) for “a conspicuous place or places” substitute “at least one conspicuous place”.

#### **Notice of conclusion of audit**

10. In regulation 18 (notice of conclusion of audit) for “a conspicuous place or places” substitute “at least one conspicuous place”.

#### **Extraordinary audit**

11. In regulation 28 (extraordinary audit), for paragraph (1) substitute—

“(1) Where, under section 37 of the 2004 Act<sup>(1)</sup>, the Auditor General for Wales directs an auditor to hold an extraordinary audit of accounts of a relevant body, the body must display a notice on its website and in at least one conspicuous place 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.”

*Name*

Title of Minister, one of the Welsh Ministers

Date

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(1) Section 37 was amended by the Public Audit (Wales) Act 2013 (anaw 3), Schedule 4, paragraphs 20 and 42.