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W E L S H   S T A T U T O R Y   I N S T R U M E N T S

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**2013 No. 217 (W. 29)**

**LOCAL GOVERNMENT, WALES**

**The Accounts and Audit (Wales)  
(Amendment) Regulations 2013**

<i>Made</i>	- - - -	<i>4 February 2013</i>
<i>Laid before the National Assembly for Wales</i>	- -	<i>6 February 2013</i>
<i>Coming into force</i>	- -	<i>1 March 2013</i>

These Regulations are made in exercise of the powers conferred by sections 39 and 58 of the Public Audit (Wales) Act 2004(1).

As required by section 39(2) of that Act, the Welsh Ministers consulted the Auditor General for Wales, such associations of local authorities as appeared to them to be concerned and such bodies of accountants as appeared to them to be appropriate.

Accordingly, the Welsh Ministers make the following Regulations:

**Title and commencement**

1.—(1) The title of these Regulations is the Accounts and Audit (Wales) (Amendment) Regulations 2013.

(2) These Regulations come into force on 1 March 2013.

**Amendment of the Accounts and Audit (Wales) Regulations 2005**

2.—(1) The Accounts and Audit (Wales) Regulations 2005(2) are amended as follows.

(2) In regulation 7 (statement of accounts), in paragraph (2)—

(a) for sub-paragraph (e) substitute—

“(e) a police and crime commissioner;”;

(b) before sub-paragraph (f), insert—

“(ea) a chief constable established under section 2 of the Police Reform and Social Responsibility Act 2011(3);”.

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(1) 2004 c.23. These functions of the National Assembly for Wales were transferred to the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c.32).

(2) S.I. 2005/368 (W.34).

(3) 2011 c.13.

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**Status:** *This is the original version (as it was originally made). Wales  
Statutory Instruments are not carried in their revised form on this site.*

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4 February 2013

*Carl Sargeant*  
Minister for Local Government and  
Communities, one of the Welsh Ministers

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## EXPLANATORY NOTE

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

These Regulations are made under sections 39 and 58 of the Public Audit (Wales) Act 2004 (“the 2004 Act”) and amend the Accounts and Audit (Wales) Regulations 2005 (“the 2005 Regulations”).

The 2005 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 regulation 7 of the 2005 Regulations by replacing the reference to police authorities with police and crime commissioners and chief constables. These bodies will be subject to the requirement to prepare a statement of accounts.

These Regulations come into force on 1 March 2013 and have effect in relation to accounts for the 2012-13 financial year.