



**Cynulliad Cenedlaethol Cymru  
The National Assembly for Wales**

**ADRODDIAD GAN Y PWYLLGOR DEDDFAU**

**LEGISLATION COMMITTEE REPORT**

**The Accounts and Audit (Amendment) (Wales) Regulations 2001**

**Background**

These Regulations amend the Accounts and Audit Regulations 1996 to increase the threshold above which community councils are to prepare income and expenditure accounts and to require relevant bodies to publish the annual audit letter which they receive from their auditor.

**Standing Order 11.5**

No points have been identified as matters which the Committee needs to formally draw to the special attention of the National Assembly under SO 11.5.

**General Observations**

**Regulation 2**

The Welsh text has a parenthetical reference to the English language version of the defined term but this is not reciprocated in the English text.

**Regulation 3**

'are' should be 'is'.

The wording which remains in regulation 6(3)(k) of the 1996 regulations needs to be deleted. It is assumed that as these words apply only in England, deletion is to be effected by corresponding regulations which are to be made for England.

**Regulation 5**

It is assumed that the same regulation 16A is to be inserted for England. If not, it would assist users for the text of 16A to indicate that it only applies in Wales.

It is assumed that “on payment of a reasonable sum” means on payment of such reasonable sum as the relevant body may determine. It might be better if this was expressly stated.

Mick Bates AM  
**Chair, Legislation Committee**

6 November 2001