



# Local Audit and Accountability Act 2014

## 2014 CHAPTER 2

### PART 1

#### ABOLITION OF EXISTING AUDIT REGIME

#### 1 Abolition of existing audit regime

- (1) The Audit Commission ceases to exist.
- (2) The Audit Commission Act 1998 is repealed.
- (3) Schedule 1 (abolition of Audit Commission: supplementary provision) has effect.
- (4) In that Schedule—
  - (a) Part 1 makes some arrangements in connection with the abolition of the Audit Commission, and
  - (b) Part 2 contains consequential repeals and revocations of Acts and instruments that amend the Audit Commission Act 1998.
- (5) In this section and that Schedule “the Audit Commission” means the Audit Commission for Local Authorities and the National Health Service in England.

#### Commencement Information

- II** S. 1 in force at 1.4.2015 by [S.I. 2015/841, art. 3\(a\)](#) (with [arts. 5-8, Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675, art. 2](#); (17.12.2018) by [S.I. 2018/1369, art. 3](#); (16.12.2020) by [S.I. 2020/1565, art. 2](#); (14.12.2023) by [S.I. 2023/1396, art. 2](#))

**Changes to legislation:**

Local Audit and Accountability Act 2014, Part 1 is up to date with all changes known to be in force on or before 30 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- specified provision(s) amendment to earlier commencing S.I. 2015/841 by [S.I. 2016/675 art. 2](#)