

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 12 **E+W**

Section 45

#### RELATED AMENDMENTS

VALID FROM 01/04/2015

#### *Public Health Act 1875 (c. 55)*

- 1 In section 265 of the Public Health Act 1875 (protection of members etc of authorities: exception for liability under section 17 or 18 of the Audit Commission Act 1998), omit the words from “Provided that” to “Audit Commission Act 1998”.

VALID FROM 01/04/2015

#### *Prison Act 1952 (c. 52)*

- 2 (1) Schedule A1 to the Prison Act 1952 (further provision about Her Majesty's Chief Inspector of Prisons) is amended as follows.
- (2) In paragraph 2(2) (duty to consult on inspection programme or inspection framework) omit paragraph (h) (the Audit Commission).
- (3) In paragraph 3(2) (power to prevent inspection by other person or body) omit paragraph (e) (the Audit Commission).
- (4) In paragraph 4 (duty to co-operate) omit paragraph (h) (the Audit Commission).
- (5) In paragraph 6 (assistance for other public authorities)—
- (a) after sub-paragraph (1) insert—
- “(1A) The Chief Inspector may do anything the Chief Inspector thinks appropriate to facilitate the carrying out of an inspection under section 10 of the Local Government Act 1999 (inspection of best value authorities).”, and
- (b) for sub-paragraph (2) substitute—
- “(2) Anything done under this paragraph may be done on such terms (including terms as to payment) as the Chief Inspector thinks fit.”

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

VALID FROM 01/04/2015

*Transport Act 1968 (c. 73)*

3 In section 14 of the Transport Act 1968 (accounts of Passenger Transport Executives), for the subsection (3) that extends to England and Wales substitute—

“(3) As soon as the accounts of the Executive for any accounting period have been audited in accordance with the Local Audit and Accountability Act 2014, they must send a copy of the statement of accounts prepared by them for that period under section 3 of that Act, together with a copy of the auditor's opinion on that statement—

- (a) to the Secretary of State,
- (b) to the Authority, and
- (c) to each of the councils of the districts comprised in the county which is coterminous with or includes the Executive's area.”

VALID FROM 01/04/2015

*Local Government Act 1972 (c. 70)*

4 The Local Government Act 1972 is amended as follows.

5 In section 86(1)(b) (disqualifications from being local authority member that do not trigger a declaration of vacancy), for the words from “under the Audit Commission Act 1998” to “or by virtue of” substitute “ under section 79 of the Local Government Act 2000 or section 34 of the Localism Act 2011 or by virtue of”.

6 In section 87(1)(d) (date of vacancy in local authority membership in case of disqualification under the Audit Commission Act 1998)—

- (a) for the words from “under the Audit Commission Act 1998” to “or by virtue of a” substitute “ by virtue of a ”, and
- (b) omit “relevant order or decision under that Act or (as the case may be) that”.

7 In section 137(7A) (requirement for separate account for expenditure under that section)—

- (a) for “section 14 of the Audit Commission Act 1998 (rights of inspection)” substitute “ section 25 of the Local Audit and Accountability Act 2014 (inspection of statements of accounts etc) ”, and
- (b) for “regulations under section 27” substitute “ section 3(3) ”.

8 Section 246(15) of the Local Government Act 1972 continues to have effect with the amendment made by paragraph 5(5) of Schedule 5 to the Local Government Finance Act 1982, that is with the substitution for “Sections 154 to 168 above” of “Section 168 above”.

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

VALID FROM 01/04/2015

*House of Commons Disqualification Act 1975 (c. 24)*

- 9 In Part 3 of Schedule 1 to the House of Commons Disqualification Act 1975—
- (a) omit the entry for the Controller of Audit appointed under paragraph 7(1) of Schedule 1 to the Audit Commission Act 1998, and
  - (b) omit the entry for any member of the Audit Commission for Local Authorities and the National Health Service in England in receipt of remuneration.

VALID FROM 01/04/2015

*Local Government, Planning and Land Act 1980 (c. 65)*

- 10 In section 2(7) of the Local Government, Planning and Land Act 1980 (recommended ways for local authorities to publish information), for paragraph (b) substitute—
- “(b) its inclusion in a statement of accounts prepared by an authority to which this section applies in accordance with section 3 of the Local Audit and Accountability Act 2014 or regulations under section 39 of the Public Audit (Wales) Act 2004 or in an abstract of accounts prepared by such an authority in accordance with regulations under section 105 of the Local Government (Scotland) Act 1973; or”.

VALID FROM 01/04/2015

*Building Act 1984 (c. 55)*

- 11 In section 115 of the Building Act 1984 (protection of members etc of authorities) omit subsection (3) (exception for liability under section 17 or 18 of the Audit Commission Act 1998).

VALID FROM 01/04/2015

*Further Education Act 1985 (c. 47)*

- 12 In section 3(4) of the Further Education Act 1985 (duty of local authorities to keep accounts in addition to accounts under Audit Commission Act 1998), for “section 27 of the Audit Commission Act 1998” substitute “ section 3 of the Local Audit and Accountability Act 2014 ”.

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

VALID FROM 01/04/2015

*Transport Act 1985 (c. 67)*

- 13 (1) Section 76 of the Transport Act 1985 (audit of accounts of public transport companies) is amended as follows.
- (2) For subsection (1) substitute—
- “(1A) In a case where a public transport company's controlling authority are—
- (a) a county council or county borough council in Wales, or
- (b) a composite authority of which both or all the constituent councils are county councils or county borough councils in Wales,
- it shall be the duty of the controlling authority to exercise their control over that company so as to ensure that the company appoints as auditors of the company only persons who, in addition to meeting the requirements of Part 42 of the Companies Act 2006 (statutory auditors), are approved for appointment as such auditors by the Auditor General for Wales.
- (1B) In any other case, it shall be the duty of a public transport company's controlling authority to exercise their control over that company so as to ensure that the company appoints as auditors of the company only persons who meet the requirements of Part 42 of the Companies Act 2006 (statutory auditors).”
- (3) In subsection (2), after “(1)” insert “ or (as the case may be) (1A) ”.

VALID FROM 01/04/2015

*Housing Associations Act 1985 (c. 69)*

- 14 In section 75 of the Housing Associations Act 1985 (general functions) omit subsections (1A) and (1B) (function of the Housing Corporation of giving assistance to the Audit Commission).

VALID FROM 01/04/2015

*Local Government Act 1986 (c. 10)*

- 15 In section 5(4) of the Local Government Act 1986 (separate account of expenditure on publicity: application of section 27(1)(e) of the Audit Commission Act 1998 to right of inspection) for “section 27(1)(e) of the Audit Commission Act 1998” substitute “ section 32(1)(e) of the Local Audit and Accountability Act 2014 ”.

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

VALID FROM 01/04/2015

*Airports Act 1986 (c. 31)*

- 16 The Airports Act 1986 is amended as follows.
- 17 (1) Section 22 (other local authority capital controls in England and Wales) is amended as follows.
- (2) For subsection (5) substitute—
- “(5) In a case where the controlling authority of a public airport company are—
- (a) a county council or county borough council in Wales, or
- (b) a composite authority of which both or all the constituent councils are county councils or county borough councils in Wales,
- it shall be the duty of the controlling authority to exercise their control over the public airport company so as to ensure that the company appoints as auditors of the company only persons who, in addition to meeting the requirements of Part 42 of the Companies Act 2006 (statutory auditors), are approved for appointment as such auditors by the Auditor General for Wales.
- (5A) In any other case, it shall be the duty of the controlling authority of a public airport company to exercise their control over the company so as to ensure that the company appoints as auditors of the company only persons who meet the requirements of Part 42 of the Companies Act 2006 (statutory auditors).”
- (3) In subsection (6), after “(5)” insert “ or (as the case may be) (5A) ”.
- 18 In section 24(3)(a) (provision of services by principal council for public airport companies: requirement for separate account)—
- (a) for “section 14 of the Audit Commission Act 1998 (rights of inspection)” substitute “ section 25 of the Local Audit and Accountability Act 2014 (inspection of statements of accounts etc) ”, and
- (b) for “regulations under section 27” substitute “ section 3(3) ”.

VALID FROM 01/04/2015

*Norfolk and Suffolk Broads Act 1988 (c. 4)*

- 19 In section 17 of the Norfolk and Suffolk Broads Act 1988 (accounts and auditing), in the second subsection (11), for “section 27 of the Audit Commission Act 1998 (accounts and audit regulations)” substitute “ section 32 of the Local Audit and Accountability Act 2014 (accounts and audit regulations) ”.

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

VALID FROM 01/04/2015

*Education Reform Act 1988 (c. 40)*

- 20 The Education Reform Act 1988 is amended as follows.
- 21 In section 124B, omit subsection (5) (duty of certain higher education corporations to consult Audit Commission before appointing auditor in respect of first financial year).
- 22 In paragraph 18 of Schedule 7 (higher education corporations)—
- (a) omit sub-paragraph (4) (duty of certain higher education corporations to consult Audit Commission before appointing auditor in respect of first financial year),
  - (b) in sub-paragraph (5) for “that sub-paragraph” substitute “ sub-paragraph (3) above ”, and
  - (c) in sub-paragraph (6) omit the definitions of “the first financial year” and “financial year” and insert—
    - ““financial year” means—
    - (a) the period commencing with the date on which the corporation is established and ending with the second 31st March following that date, and
    - (b) each successive period of twelve months.”

VALID FROM 01/04/2015

*Local Government and Housing Act 1989 (c. 42)*

- 23 (1) Section 11 of the Local Government and Housing Act 1989 is amended as follows.
- (2) In subsection (1)—
- (a) omit “section 79 of the Local Government Act 1985 (public inspection of accounts etc) or in”, and
  - (b) for “(which makes corresponding provision for Scotland)” insert “ (public inspection of accounts etc) ”.
- (3) In subsection (3) (confidentiality of staff records: definitions), in the definition of “relevant body” omit—
- (a) “the Audit Commission Act 1998 or”, and
  - (b) “or, as the case may be, the Common Council of the City of London”.
- 24 (1) Until the coming into force of the repeal of Part 5 of the Local Government and Housing Act 1989 by section 216(1) of the Local Government and Public Involvement in Health Act 2007, section 70 of the Local Government and Housing Act 1989 (requirements for companies under control or subject to influence of local authorities) has effect with the following modifications.
- (2) In each of subsections (2) and (4), for “the Audit Commission Act 1998” substitute “ the Local Audit and Accountability Act 2014 ”.

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

(3) In subsection (5) omit “or of the Audit Commission for Local Authorities and the National Health Service in England,”.

VALID FROM 01/04/2015

*Town and Country Planning Act 1990 (c. 8)*

25 In section 2(6B) of the Town and Country Planning Act 1990 (application of certain provisions to joint planning boards) omit paragraph (a).

VALID FROM 01/04/2015

*Environmental Protection Act 1990 (c. 43)*

26 In paragraph 5 of Schedule 3 to the Environmental Protection Act 1990 (protection of members etc of authorities) omit the words “(other than any liability under section 17 or 18 of the Audit Commission Act 1998 (powers of district auditor and court))”.

VALID FROM 01/04/2015

*Social Security Administration Act 1992 (c. 5)*

27 The Social Security Administration Act 1992 is amended as follows.

28 In section 123(8) (unauthorised disclosure of information relating to particular persons: “persons employed in audit” etc)—

(a) after paragraph (jza) insert—

“(jzb) a local auditor within the meaning of the Local Audit and Accountability Act 2014;”, and

(b) omit paragraph (ja).

29 Omit section 139BA (interaction with Audit Commission).

VALID FROM 01/04/2015

*Social Security Administration (Northern Ireland) Act 1992 (c. 8)*

30 In section 117(8) of the Social Security Administration (Northern Ireland) Act 1992 (unauthorised disclosure of information relating to particular persons: Audit Commission)—

(a) omit paragraph (gb), and

(b) after paragraph (gc) insert—

“(gd) a local auditor within the meaning of the Local Audit and Accountability Act 2014;

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

- (ge) the Auditor General for Wales and any member of the Auditor General's staff;
- (gf) any member of the staff of the Wales Audit Office, and any person providing services to that Office;”.

VALID FROM 01/04/2015

*Police Act 1996 (c. 16)*

- 31 (1) Schedule 4A to the Police Act 1996 (further provisions about Her Majesty's Inspectors of Constabulary) is amended as follows.
- (2) In paragraph 2(2) (duty to consult on inspection programme or inspection framework) omit paragraph (h) (the Audit Commission).
- (3) In paragraph 3(2) (power to prevent inspection by other person or body) omit paragraph (e) (the Audit Commission).
- (4) In paragraph 4 (duty to co-operate) omit paragraph (h) (the Audit Commission).
- (5) In paragraph 6 (assistance for other public authorities)—
- (a) after sub-paragraph (1) insert—
    - “(1A) The chief inspector of constabulary may do anything the chief inspector thinks appropriate to facilitate the carrying out of an inspection under section 10 of the Local Government Act 1999 (inspection of best value authorities).”, and
  - (b) for sub-paragraph (2) substitute—
    - “(2) Anything done under this paragraph may be done on such terms (including terms as to payment) as the chief inspector of constabulary thinks fit.”

VALID FROM 01/04/2015

*Noise Act 1996 (c. 37)*

- 32 The Noise Act 1996 is amended as follows.
- 33 In section 12 (protection of members etc of authorities) omit subsection (2) (exception for liability under section 17 or 18 of the Audit Commission Act 1998).
- 34 In section 14(4) (application of Act to Northern Ireland), in paragraph (g), for “for subsection (2) there is substituted” substitute “after subsection (1) there is inserted”.



*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

VALID FROM 01/04/2015

*Local Government (Contracts) Act 1997 (c. 65)*

- 35 (1) Section 8 of the Local Government (Contracts) Act 1997 (audit reviews) is amended as follows.
- (2) In subsection (1)—
- (a) in paragraph (a), for “section 17 of the Audit Commission Act 1998” substitute “section 28 of the Local Audit and Accountability Act 2014”,
  - (b) omit paragraphs (b) and (c), and
  - (c) in the closing words, for “any of paragraphs (a) to (c)” substitute “that paragraph”.
- (3) Omit subsection (2).

VALID FROM 01/04/2015

*Local Government Act 1999 (c. 27)*

- 36 (1) Section 23 of the Local Government Act 1999 (accounts of best value authorities) is amended as follows.
- (2) In subsection (4) omit paragraph (a).
- (3) In subsection (7) for “an auditor appointed by the Audit Commission” substitute “a local auditor appointed in accordance with the Local Audit and Accountability Act 2014 or provision made under it”.

VALID FROM 12/02/2015

*Greater London Authority Act 1999 (c. 29)*

- 37 The Greater London Authority Act 1999 is amended as follows.

VALID FROM 01/04/2015

- 38 In section 7(b) (disqualifications from being an Assembly member that do not trigger a declaration of vacancy) omit sub-paragraph (i) (disqualification under the Audit Commission Act 1998).

VALID FROM 01/04/2015

- 39 In section 9(1)(f) (date of vacancy in Assembly membership in case of disqualification under the Audit Commission Act 1998)—
- (a) omit “the Audit Commission Act 1998 or”, and
  - (b) omit “that Act of 1998 or”.

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

**Changes to legislation:** Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)

VALID FROM 01/04/2015

- 40 In section 14(a) (disqualifications from being Mayor that do not trigger a declaration of vacancy) omit sub-paragraph (i) (disqualification under the Audit Commission Act 1998).

VALID FROM 01/04/2015

- 41 In section 21(1)(e) (disqualification from election as Assembly member or the Mayor) omit sub-paragraph (ii) and the “or” immediately preceding that sub-paragraph (disqualification under the Audit Commission Act 1998).

VALID FROM 01/04/2015

- 42 In section 125(2) (certification of information)—  
 (a) omit “in one or both of the following ways”, and  
 (b) omit paragraph (b) and the “and” which precedes it.

- 43 (1) Section 134 (summary statement of accounts of Authority and other bodies) is amended as follows.
- (2) In subsection (4) (application of section 14 of the Audit Commission Act 1998 to summary statement of accounts)—  
 (a) for “Section 14 of the Audit Commission Act 1998 (inspection of statements of accounts and auditors' reports)” substitute “ Section 25 of the Local Audit and Accountability Act 2014 (inspection of statements of accounts etc) ”, and  
 (b) for “regulations under section 27” substitute “ section 3(3) ”.
- (3) In subsection (5) (disapplication of public inspection etc provisions in Audit Commission Act 1998 in relation to summary statement of accounts), for “Sections 15 to 24 of the Audit Commission Act 1998” substitute “ Sections 26 to 31 of the Local Audit and Accountability Act 2014, and Schedule 8 to that Act ”.
- (4) In subsection (6) (application of section 27 of the Audit Commission Act 1998 to summary statement of accounts)—  
 (a) for “Section 27 of the Audit Commission Act 1998” substitute “ Section 32 of the Local Audit and Accountability Act 2014 ”, and  
 (b) omit “accounts or”.

#### Commencement Information

- II** Sch. 12 para. 43(1)(4) in force at 12.2.2015 for specified purposes by [S.I. 2015/223](#), [art. 2](#)

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

VALID FROM 01/04/2015

*Crown Prosecution Service Inspectorate Act 2000 (c. 10)*

- 44 (1) The Schedule to the Crown Prosecution Service Inspectorate Act 2000 (further provisions about Her Majesty's Chief Inspector of the Crown Prosecution Service) is amended as follows.
- (2) In paragraph 2(2) (duty to consult on inspection programme or inspection framework) omit paragraph (h) (the Audit Commission).
- (3) In paragraph 4 (duty to co-operate) omit paragraph (h) (the Audit Commission).
- (4) In paragraph 6 (assistance for other public authorities)—
- (a) after sub-paragraph (1) insert—
- “(1A) The Chief Inspector may do anything the Chief Inspector thinks appropriate to facilitate the carrying out of an inspection under section 10 of the Local Government Act 1999 (inspection of best value authorities).”, and
- (b) for sub-paragraph (2) substitute—
- “(2) Anything done under this paragraph may be done on such terms (including terms as to payment) as the Chief Inspector thinks fit.”

VALID FROM 01/04/2018

*Freedom of Information Act 2000 (c. 36)*

- 45 In Part 6 of Schedule 1 to the Freedom of Information Act 2000 (other public bodies and offices to which the Act applies) omit the entry for the Audit Commission for Local Authorities and the National Health Service in England.

VALID FROM 01/04/2015

*Criminal Justice and Court Services Act 2000 (c. 43)*

- 46 (1) Schedule 1A to the Criminal Justice and Court Services Act 2000 (further provisions about Her Majesty's Inspectorate of Probation) is amended as follows.
- (2) In paragraph 2(2) (duty to consult on inspection programme or inspection framework) omit paragraph (h) (the Audit Commission).
- (3) In paragraph 3(2) (power to prevent inspection by other person or body) omit paragraph (e) (the Audit Commission).
- (4) In paragraph 4 (duty to co-operate) omit paragraph (h) (the Audit Commission).
- (5) In paragraph 6 (assistance for other public authorities)—
- (a) after sub-paragraph (1) insert—

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

- “(1A) The chief inspector may do anything the chief inspector thinks appropriate to facilitate the carrying out of an inspection under section 10 of the Local Government Act 1999 (inspection of best value authorities).”, and
- (b) for sub-paragraph (2) substitute—
- “(2) Anything done under this paragraph may be done on such terms (including terms as to payment) as the chief inspector thinks fit.”

VALID FROM 01/04/2015

*Public Finance and Accountability (Scotland) Act 2000 (ASP 1)*

- 47 (1) Section 26D of the Public Finance and Accountability (Scotland) Act 2000 (disclosure of results of data matching etc) is amended as follows.
- (2) In subsection (4) for paragraph (b) substitute—
- “(b) the Secretary of State,  
(ba) the Minister for the Cabinet Office,  
(bb) a local auditor within the meaning of the Local Audit and Accountability Act 2014.”.
- (3) In subsection (7) in the definition of “relevant NHS body” for paragraph (b) substitute—
- “(b) a body mentioned in paragraph (a), (b) or (c) of paragraph 4(12) of Schedule 9 to the Local Audit and Accountability Act 2014 (“relevant NHS body”).”.

VALID FROM 01/04/2015

*Anti-terrorism, Crime and Security Act 2001 (c. 24)*

- 48 In Part 1 of Schedule 4 to the Anti-terrorism, Crime and Security Act 2001 (extension of existing disclosure powers under other Acts)—
- (a) omit paragraph 41 (application to Audit Commission Act 1998), and
- (b) after paragraph 53E insert—
- “53F Paragraph 2 of Schedule 11 to the Local Audit and Accountability Act 2014.”

*Local Government Act 2003 (c. 26)*

- 49 The Local Government Act 2003 is amended as follows.

**Commencement Information**

**I2** Sch. 12 para. 49 in force at 10.2.2015 for specified purposes by [S.I. 2015/179](#), [art. 2](#)

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

- 50 (1) Section 21 (accounting practices) is amended as follows.
- (2) In subsection (4) (enactments to which definition of proper practices applies) omit paragraph (d) (the Audit Commission Act 1998).
- (3) For subsection (6) (local authorities to which the section applies) substitute—
- “(6) In this section, “local authority” includes—
- (a) a parish council,
  - (b) a parish meeting of a parish which does not have a separate parish council,
  - (c) a community council,
  - (d) a Passenger Transport Executive,
  - (e) the London Waste and Recycling Board,
  - (f) charter trustees (within the meaning of the Local Audit and Accountability Act 2014),
  - (g) a port health authority for a port health district that is wholly in England,
  - (h) a conservation board established by order of the Secretary of State under section 86 of the Countryside and Rights of Way Act 2000,
  - (i) a chief constable for a police force for a police area in England,
  - (j) the Commissioner of Police of the Metropolis,
  - (k) an internal drainage board for an internal drainage district—
    - (i) wholly in England, or
    - (ii) partly in England and partly in Wales, and
  - (l) any other person or body which for the time being is a relevant authority for the purposes of the Local Audit and Accountability Act 2014 and—
    - (i) is not listed in paragraphs (a) to (k) or section 23(1),
    - (ii) is not a health service body (within the meaning of that Act),
    - (iii) is not specified in regulations under section 23(2), and
    - (iv) does not fall within a class of bodies so specified.”

#### Commencement Information

**I3** Sch. 12 para. 50(1)(3) in force at 10.2.2015 for specified purposes by [S.I. 2015/179](#), [art. 2](#)

- 51 In section 22 (meaning of “revenue account” for the purposes of certain enactments), for subsection (3) (local authorities to which the section applies) substitute—
- “(3) In this section, “local authority” includes—
- (a) a parish council,
  - (b) a parish meeting of a parish which does not have a separate parish council,
  - (c) a community council,
  - (d) a Passenger Transport Executive,
  - (e) the London Waste and Recycling Board,
  - (f) charter trustees (within the meaning of the Local Audit and Accountability Act 2014),

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

**Changes to legislation:** Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)

- (g) a port health authority for a port health district that is wholly in England,
- (h) a conservation board established by order of the Secretary of State under section 86 of the Countryside and Rights of Way Act 2000,
- (i) a chief constable for a police force for a police area in England,
- (j) the Commissioner of Police of the Metropolis,
- (k) an internal drainage board for an internal drainage district—
  - (i) wholly in England, or
  - (ii) partly in England and partly in Wales, and
- (l) any other person or body which for the time being is a relevant authority for the purposes of the Local Audit and Accountability Act 2014 and—
  - (i) is not listed in paragraphs (a) to (k) or section 23(1),
  - (ii) is not a health service body (within the meaning of that Act),
  - (iii) is not specified in regulations under section 23(2), and
  - (iv) does not fall within a class of bodies so specified.”

#### Commencement Information

**I4** Sch. 12 para. 51 in force at 10.2.2015 for specified purposes by [S.I. 2015/179](#), [art. 2](#)

52 In section 24 (by which, in the application of Part 1 to Wales, references to the Welsh Ministers are substituted for references to the Secretary of State), after subsection (1) insert—

- “(1A) Subsection (1) does not apply to section 21 to the extent that it confers functions on the Secretary of State in relation to a person or body that—
- (a) is a relevant authority for the purposes of the Local Audit and Accountability Act 2014, and
  - (b) exercises functions in relation to an area that is partly in England and partly in Wales.”

#### Commencement Information

**I5** Sch. 12 para. 52 in force at 10.2.2015 for specified purposes by [S.I. 2015/179](#), [art. 2](#)

VALID FROM 01/04/2015

53 Omit section 99 (categorisation of English local authorities by reference to performance).

VALID FROM 01/04/2015

54 (1) Section 100 (exercise of powers by reference to authorities' performance categories) is amended as follows.

(2) Omit subsections (1) and (2).

(3) In subsection (3), for “those powers” substitute “ certain powers ”.

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

(4) Omit subsections (4) to (8).

VALID FROM 01/04/2015

*Health and Social Care (Community Health and Standards) Act 2003 (c. 43)*

55 The Health and Social Care (Community Health and Standards) Act 2003 is amended as follows.

56 In section 95 (studies as to economy, efficiency etc), omit subsection (4).

57 In section 148 (interpretation of Part 2) omit the definition of “the Audit Commission”.

VALID FROM 01/04/2015

*Audit and Accountability (Northern Ireland) Order 2003 (SI 2003/418 (NI 5))*

58 (1) Article 4D of the Audit and Accountability (Northern Ireland) Order 2003 (disclosure of results of data matching etc) is amended as follows.

(2) In paragraph (2)(b) after “body”, in each place, insert “ or person ”.

(3) In paragraph (3) after “bodies” insert “ and persons ”.

(4) In that paragraph, for sub-paragraph (a) substitute—

“(a) the Secretary of State,

(aa) the Minister for the Cabinet Office,

(ab) a local auditor within the meaning of the Local Audit and Accountability Act 2014.”.

(5) In paragraph (4) after “body”, where it first occurs, insert “ or person ”.

(6) In paragraph (6)(b) for paragraph (ii) substitute—

“(ii) a body mentioned in paragraph (a), (b) or (c) of paragraph 4(12) of Schedule 9 to the Local Audit and Accountability Act 2014 (“relevant NHS body”);”.

VALID FROM 01/04/2015

*Public Audit (Wales) Act 2004 (c. 23)*

59 The Public Audit (Wales) Act 2004 is amended as follows.

60 Omit section 43 (co-operation with Audit Commission).

61 Omit section 57 (provision of information to Audit Commission).

62 (1) Section 62 (co-operation) is amended as follows.

(2) Omit paragraph (b).

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

- (3) In the heading (in its original form and as substituted by paragraph 61(3) of Schedule 4 to the Public Audit (Wales) Act 2013 (anaw 3)) omit “ , Audit Commission ”.
- 63 (1) Section 64D (disclosure of results of data matching etc) is amended as follows.
- (2) In subsection (2)(b) after “body”, in each place, insert “ or person ”.
- (3) In subsection (3) after “bodies” insert “ and persons ”.
- (4) In that subsection, for paragraph (a) substitute—
- “(a) the Secretary of State,  
(aa) the Minister for the Cabinet Office,  
(ab) a local auditor within the meaning of the Local Audit and Accountability Act 2014,”.
- (5) In subsection (4) after “body”, where it first occurs, insert “ or person ”.
- (6) In subsection (6)(b) for sub-paragraph (ii) substitute—
- “(ii) a body mentioned in paragraph (a), (b) or (c) of paragraph 4(12) of Schedule 9 to the Local Audit and Accountability Act 2014 (“relevant NHS body”);”.
- 64 Omit sections 69 and 70 (transitional provision: local government bodies in Wales and Welsh NHS bodies).
- 65 (1) Schedule 3 (transfer schemes) is amended as follows.
- (2) In paragraph 1(1), omit paragraph (b) and the “and” preceding it.
- (3) In paragraph 2—
- (a) at the end of paragraph (a) insert “ and ”,  
(b) in paragraph (b) omit “in the case of an order containing a scheme within paragraph 1(1)(a),” and  
(c) omit paragraph (c) and the “and” preceding it.
- 66 (1) The amendments of Schedule 3 to the Public Audit (Wales) Act 2004 by paragraph 65 do not affect—
- (a) the transfers of property, rights and liabilities of the Audit Commission in accordance with a scheme under that Schedule, or  
(b) the operation of that Schedule or of such a scheme in relation to those transfers.
- (2) In this paragraph “the Audit Commission” means the Audit Commission for Local Authorities and the National Health Service in England.

VALID FROM 01/04/2015

*Companies (Audit, Investigations and Community Enterprise) Act 2004 (c. 27)*

- 67 In section 16 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 (grants to bodies concerned with accounting standards etc) after subsection (6) insert—



*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

“(6A) References in this section to Part 42 of the Companies Act 2006 or to paragraph 21, 22, 23(1) or 24(1) of Schedule 10 to that Act include that Part or paragraph as it has effect by virtue of Schedule 5 to the Local Audit and Accountability Act 2014 (which applies Part 42 with modifications in relation to audits of local authorities etc).

(6B) The reference in the definition of “professional accountancy body” in subsection (5) to section 1220 of the Companies Act 2006 includes a reference to section 1219 of that Act as it has effect by virtue of Schedule 5 to the Local Audit and Accountability Act 2014.”

VALID FROM 01/04/2015

*Children Act 2004 (c. 31)*

68 In section 20(4) of the Children Act 2004 (joint area review: persons to whom that section applies) omit paragraph (e).

VALID FROM 01/04/2015

*Education and Inspections Act 2006 (c. 40)*

69 (1) Schedule 13 to the Education and Inspections Act 2006 (interaction between Her Majesty's Chief Inspector of Education, Children's Services and Skills and other authorities) is amended as follows.

(2) In paragraph 1 (meaning of inspection authorities)—

(a) in sub-paragraph (2)—

(i) at the end of paragraph (d) insert “, and”, and

(ii) omit paragraph (h) and the “and” preceding it, and

(b) in sub-paragraph (3), for paragraph (f) substitute—

“(f) the Care Quality Commission.”

(3) In paragraph 8 (advice or assistance for other public authorities)—

(a) after sub-paragraph (1) insert—

“(1A) The Chief Inspector may do anything the Chief Inspector thinks appropriate to facilitate the carrying out of an inspection under section 10 of the Local Government Act 1999 (inspection of best value authorities).”, and

(b) for sub-paragraph (2) substitute—

“(2) Anything done under this paragraph may be done on such terms as the Chief Inspector thinks fit.”

(4) In paragraph 10(a) (charges for advice or assistance) for “providing advice or assistance” substitute “doing anything”.

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

VALID FROM 01/04/2015

*National Health Service Act 2006 (c. 41)*

- 70 The National Health Service Act 2006 is amended as follows.
- 71 In Schedule 1A (clinical commissioning groups), in paragraph 17(5), for the words from “Audit Commission Act 1998” to the end substitute “ Local Audit and Accountability Act 2014 ”.
- 72 Schedule 7 (constitution of public benefit corporations: auditors) is amended as follows.
- 73 (1) Paragraph 23 is amended as follows.
- (2) In sub-paragraph (3)—
- (a) after “may be” insert “ an individual or a firm ”, and
- (b) omit paragraphs (a) to (c).
- (3) In sub-paragraph (4)—
- (a) after paragraph (a) insert—
- “(aa) eligible for appointment as a local auditor (see Part 4 of the Local Audit and Accountability Act 2014), or”,
- (b) omit paragraph (b), and
- (c) in paragraph (c) for “any other” substitute “ a ”.
- (4) Omit sub-paragraph (5).
- (5) In sub-paragraph (7)—
- (a) omit the definition of “the Audit Commission” (and the “and” which follows it), and
- (b) in the definition of “firm” for “the Audit Commission Act 1998 (see section 51(3) of that Act)” substitute “ section 1261(1) of the Companies Act 2006 ”.
- 74 (1) Paragraph 24 is amended as follows.
- (2) After sub-paragraph (4) insert—
- “(4A) The auditor must, in carrying out functions in relation to the accounts—
- (a) comply with the code of audit practice applicable to the accounts that is for the time being in force (see Schedule 6 to the Local Audit and Accountability Act 2014), and
- (b) have regard to guidance issued by the Comptroller and Auditor General under paragraph 9 of that Schedule (as it has effect by virtue of paragraph 10(6) of that Schedule).
- (4B) The auditor of the accounts must comply with any directions given by the Secretary of State as to arrangements to monitor the standard of the work of auditors in the performance of audits under this paragraph (including arrangements to inspect that work).
- (4C) The arrangements mentioned in sub-paragraph (4B) may include arrangements made by the regulator or by any other person the Secretary of State considers appropriate.”

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

	(3) Omit sub-paragraph (5).
75	In Schedule 15 (accounts and audit of certain NHS bodies), in paragraph 4— (a) in sub-paragraph (2) for the words from “Audit Commission Act 1998” to the end substitute “Local Audit and Accountability Act 2014”, and (b) omit sub-paragraph (4).
76	(1) Until the repeal of Chapter 3 of Part 2 of the National Health Service Act 2006 by section 179 of the Health and Social Care Act 2012 is fully in force, Schedule 4 to the National Health Service Act 2006 (NHS trusts) has effect with the following modifications.  (2) In paragraph 12 (reports and other information)— (a) in sub-paragraph (2)(b) for “section 8 of the Audit Commission Act 1998 (c. 18) or paragraph 19 of Schedule 8 to the Government of Wales Act 2006 (c. 32)” substitute “paragraph 1 of Schedule 7 to the Local Audit and Accountability Act 2014”, and (b) in sub-paragraph (2A) for “section 8 of the Audit Commission Act 1998” substitute “paragraph 1 of Schedule 7 to the Local Audit and Accountability Act 2014”.

VALID FROM 01/04/2015

*National Health Service (Wales) Act 2006 (c. 42)*

77	In paragraph 12(2)(b) of Schedule 3 to the National Health Service (Wales) Act 2006 (NHS trusts established under section 18 of that Act: reports and other information) omit “section 8 of the Audit Commission Act 1998 (c. 18) or”.
----	--

VALID FROM 01/04/2015

*Companies Act 2006 (c. 46)*

78	In Part 1 of Schedule 11A to the Companies Act 2006 (specified persons for the purposes of the disclosure provisions in section 1224A of that Act), after paragraph 17 insert—  <b>17A</b> A recognised supervisory body as defined in section 1217(4) and Schedule 10 as they have effect by virtue of Schedule 5 to the Local Audit and Accountability Act 2014.  <b>17B</b> A recognised qualifying body as defined in section 1219(13) as it has effect by virtue of that Schedule.  <b>17C</b> A body designated by the Secretary of State under section 1252 (delegation of the Secretary of State's functions) as it has effect by virtue of that Schedule.  <b>17D</b> A body with which a recognised supervisory body within the meaning of that Act is participating in arrangements for the purposes of paragraph 23 (independent monitoring of certain audits) or 24 (independent
----	---

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

investigation of public interest cases) of Schedule 10 as it has effect by virtue of that Schedule.”

VALID FROM 01/04/2015

*Serious Crime Act 2007 (c. 27)*

- 79 In paragraph 9 of Schedule 13 to the Serious Crime Act 2007 (modification of section 32D(8)(b) of the Audit Commission Act 1998 pending increase in magistrates' court sentencing powers) omit paragraph (a).

VALID FROM 01/04/2015

*Local Government and Public Involvement in Health Act 2007 (c. 28)*

- 80 The Local Government and Public Involvement in Health Act 2007 is amended as follows.
- 81 Omit section 148 (Benefit Fraud Inspectorate: transfers to the Audit Commission).
- 82 In section 212(7) (entities controlled by local authorities: definitions)—
- (a) in the definition of “English local authority” after “England” insert “ , and includes a local authority which exercises functions in relation to an area which is partly in England and partly in Wales ”,
- (b) for the definition of “financial year” substitute—
- ““financial year” means a period for which—
- (a) a statement of accounts of the local authority must be prepared by reason of section 3 of the Local Audit and Accountability Act 2014, or
- (b) accounts of the local authority must be prepared by reason of section 13 of the Public Audit (Wales) Act 2004;”, and
- (c) in the definition of “local authority” for paragraph (b) substitute—
- “(b) in the case of a body in Wales, is required to prepare statements of accounts by regulations made under section 39 of the Public Audit (Wales) Act 2004;”.
- 83 (1) Section 214 (further provision about orders under section 212) is amended as follows.
- (2) In subsection (1)—
- (a) after “section 212” insert “ made by the Welsh Ministers ”,
- (b) before “local authority” insert “ Welsh ”, and
- (c) for “the appropriate person” substitute “ the Auditor General for Wales ”.
- (3) Omit subsection (2).
- (4) In subsection (9) after “qualifying person” insert— “ Welsh local authority; ”.

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

- (5) Omit subsection (10).
- 84 Omit Schedule 10 (Benefit Fraud Inspectorate: transfer schemes).
- 85 (1) The repeals of section 148 of and Schedule 10 to the Local Government and Public Involvement in Health Act 2007 by paragraphs 81 and 84 do not affect—
- (a) the transfers of property, rights and liabilities of the Secretary of State or a person authorised under section 139A of the Social Security Administration Act 1992 to the Audit Commission by a scheme under that section and that Schedule, or
  - (b) the operation of that section and that Schedule or of such a scheme in relation to those transfers.
- (2) Sub-paragraph (1) is subject to the provisions of a transfer scheme under paragraph 1 of Schedule 1 (transfer of property, rights and liabilities to Audit Commission).
- (3) In this paragraph “the Audit Commission” means the Audit Commission for Local Authorities and the National Health Service in England.

VALID FROM 01/04/2015

*Health and Social Care Act 2008 (c. 14)*

- 86 The Health and Social Care Act 2008 is amended as follows.
- 87 Omit section 56 (role of Audit Commission in undertaking or promoting health care studies).
- 88 (1) Schedule 4 (interaction between Care Quality Commission and other authorities) is amended as follows.
- (2) In paragraph 1 (meaning of inspection authorities)—
- (a) in sub-paragraph (2)—
    - (i) at the end of paragraph (d) insert “, and”, and
    - (ii) omit paragraph (g) and the “and” preceding it, and
  - (b) in sub-paragraph (3)—
    - (i) at the end of paragraph (d) insert “, and”, and
    - (ii) omit paragraph (g) and the “and” preceding it.
- (3) In paragraph 9 (advice or assistance for other public authorities)—
- (a) after sub-paragraph (1) insert—
    - “(1A) The Commission may do anything it thinks appropriate to facilitate the carrying out of an inspection under section 10 of the Local Government Act 1999 (inspection of best value authorities).”, and
  - (b) for sub-paragraph (2) substitute—
    - “(2) Anything done under this paragraph may be done on such terms, including terms as to payment, as the Commission thinks fit.”

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

**Changes to legislation:** Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)

VALID FROM 01/04/2015

*Housing and Regeneration Act 2008 (c. 17)*

- 89 The Housing and Regeneration Act 2008 is amended as follows.
- 90 Omit section 106A (co-operation between the Regulator of Social Housing and the Audit Commission).
- 91 In section 128(4)(a) (duty of local authority which is registered provider of social housing to send reports under section 8 of the Audit Commission Act 1998 to the Regulator), for “any immediate report under section 8 of the Audit Commission Act 1998 (immediate and other reports in the public interest)” substitute “ any report under paragraph 1 of Schedule 7 to the Local Audit and Accountability Act 2014 (public interest reports) ”.
- 92 In section 196(1) (duty of Regulator to consult listed bodies before setting standards etc) omit paragraph (d) (the Audit Commission).
- 93 In section 197(4) (duty of Secretary of State to consult listed bodies before giving direction to Regulator) omit paragraph (c).
- 94 In section 201 (arrangements by Regulator for inspections by third party) omit subsection (7A) (inspections treated as carried out by regulator for purposes of Schedule 2A to the Audit Commission Act 1998).
- 95 (1) Section 210A (extraordinary report: local authorities) is amended as follows.
- (2) In subsection (1), for the words from “the Audit Commission” to the end substitute “ the regulator may require the local authority to allow its accounts, so far as they relate to the provision of social housing, to be audited by a local auditor appointed by the regulator. ”
- (3) After subsection (1) insert—
- “(1A) The regulator may not appoint a local auditor to audit the accounts of a local authority if that person—
- (a) is the person (or one of the persons) appointed under or by virtue of the Local Audit and Accountability Act 2014 to audit the authority's accounts, or
- (b) was the person (or one of the persons) who carried out the most recent completed audit of the authority's accounts under or by virtue of that Act.
- (1B) Sections 20(1), (2), (5) and (6), 22 and 23 of the Local Audit and Accountability Act 2014 (local auditors' general duties and right to documents etc) apply in relation to an audit under this section as they apply in relation to an audit of the local authority under or by virtue of that Act.
- (1C) On completion of the audit under this section, the local auditor must report to the regulator about such matters and in such form as the regulator determines.”
- (4) Omit subsections (2) and (3).
- (5) In subsection (4) for “Audit Commission's costs of preparing the report” substitute “ costs of the audit (including the local auditor's remuneration) ”.

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

**Changes to legislation:** Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)

(6) For subsection (5) substitute—

“(5) In this section—

“accounts” has the meaning given by section 4 of the Local Audit and Accountability Act 2014;

“local auditor” means a person who is eligible for appointment under or by virtue of the Local Audit and Accountability Act 2014 as an auditor of the local authority's accounts.”

(7) In the heading, for “report” substitute “audit”.

96 In section 249(1) (management transfer) after “section 210” insert “ or 210A ”.

VALID FROM 01/04/2015

*Local Democracy, Economic Development and Construction Act 2009 (c. 20)*

97 Chapter 3 of Part 2 of the Local Democracy, Economic Development and Construction Act 2009 (audit of entities connected with local authorities) is amended as follows.

98 (1) Section 36 (overview of Chapter) is amended as follows.

(2) In subsection (1)—

(a) for “an audit authority” substitute “ the Auditor General for Wales ”, and

(b) omit “English or”.

(3) Omit subsections (2) and (4).

(4) In subsection (6)(b) omit “section 27 of the Audit Commission Act 1998 (c. 18) or”.

99 In section 37 (notification duties of local authorities) omit subsection (1).

100 (1) Section 38 (power to appoint auditor) is amended as follows.

(2) In subsection (1), for “an audit authority” substitute “ the Auditor General for Wales ”.

(3) In subsection (3)(b)(ii)—

(a) for “audit authority” substitute “ Auditor General for Wales ”, and

(b) for “37(1)(a) or (2)(a)” substitute “ 37(2)(a) ”.

(4) Omit subsection (4).

(5) In subsection (6), for “appointing audit authority” substitute “ Auditor General for Wales ”.

(6) Omit subsection (7).

(7) In subsection (8), for “appointing audit authority” substitute “ Auditor General for Wales ”.

101 (1) Section 39 (power to appoint replacement auditor) is amended as follows.

(2) In subsection (1) for “an audit authority” substitute “ the Auditor General for Wales ”.

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

**Changes to legislation:** Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)

- (3) For the remaining references to “audit authority” substitute “ Auditor General for Wales ”.
- 102 (1) Section 40 (exclusions from power to appoint auditor) is amended as follows.
- (2) In subsection (1), for “An audit authority” substitute “ The Auditor General for Wales ”.
- (3) In each of subsections (2) to (4), for “appointing audit authority” substitute “ Auditor General for Wales ”.
- (4) In subsection (5) for “audit authority” substitute “ Auditor General for Wales ”.
- 103 In section 41(1) (persons who may be appointed as auditor)—
- (a) in paragraph (a), for “appointing audit authority” substitute “ Auditor General for Wales ”, and
- (b) in paragraph (b), for “that authority” substitute “ the Auditor General for Wales ”.
- 104 (1) Section 42 (terms of appointment of auditor) is amended as follows.
- (2) In subsection (5), for “appointing audit authority” substitute “ Auditor General for Wales ”.
- (3) Omit subsection (6).
- 105 (1) Section 43 (right of entity to appoint auditor to conduct statutory audit) is amended as follows.
- (2) In each of subsections (3), (5) and (7), for “audit authority” substitute “ Auditor General for Wales ”.
- (3) In subsection (8)—
- (a) for “an audit authority” substitute “ the Auditor General for Wales ”,
- (b) in paragraph (a), for “audit authority” substitute “ Auditor General for Wales ”, and
- (c) for paragraph (b) substitute—  
“(b) the Welsh Ministers.”
- 106 In section 44(5)(b) (functions of auditor not appointed to conduct statutory audit: duty to send report to appointing audit authority), for “appointing audit authority” substitute “ Auditor General for Wales ”.
- 107 In section 45(4)(b) (duty of auditor to send public interest report to audit authority), for “audit authority” substitute “ Auditor General for Wales ”.
- 108 In section 46 (codes of practice) omit subsections (1) to (3).
- 109 (1) Section 50 (fees for appointment of auditor) is amended as follows.
- (2) Omit subsection (1).
- (3) In subsection (3), for “Audit Commission or the Wales Audit Office (as the case may be)” substitute “ Wales Audit Office ”.
- (4) Omit subsection (4).
- (5) In subsection (5)—
- (a) omit “(4) or”, and



*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

**Changes to legislation:** Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)

- (b) for “Audit Commission or the Wales Audit Office (as the case may be)” substitute “ Wales Audit Office ”.
- (6) In subsection (6), for “Audit Commission or the Wales Audit Office (as the case may be)” substitute “ Wales Audit Office ”.
- (7) Omit subsections (8) and (9).
- (8) In subsection (12)—
- (a) for “Audit Commission or the Wales Audit Office (as the case may be)” in each place it occurs substitute “ Wales Audit Office ”, and
- (b) for “(4) or (4A) (as the case may be)” substitute “ (4A) ”.
- 110 (1) Section 51 (power of audit authority to require information) is amended as follows.
- (2) In the heading, for “audit authority” substitute “ Auditor General for Wales ”.
- (3) In subsection (1)—
- (a) for “appointing audit authority” substitute “ Auditor General for Wales ”, and
- (b) for “it” substitute “ the Auditor General for Wales ”.
- (4) In subsection (2)—
- (a) for “an audit authority” substitute “ the Auditor General for Wales ”, and
- (b) for “authority” substitute “ Auditor General for Wales ”.
- 111 Omit section 52 (subsidiaries of Passenger Transport Executives).
- 112 (1) Section 53 (regulations) is amended as follows.
- (2) In subsection (1), for “36(4)(b) or (5)(b)” substitute “ 36(5)(b) ”.
- (3) Omit subsection (4).
- (4) In subsection (5) omit “made by the Welsh Ministers”.
- 113 In section 54(1) (interpretation) omit the definitions of “audit authority”, “Audit Commission” and “qualifying English local authority entity”.

VALID FROM 01/04/2015

*Equality Act 2010 (c. 15)*

- 114 In Part 1 of Schedule 19 to the Equality Act 2010 (general list of public authorities to whom public sector equality duty applies) omit the entry for the Audit Commission for Local Authorities and the National Health Service in England.

VALID FROM 01/04/2015

*Police Reform and Social Responsibility Act 2011 (c. 13)*

- 115 The Police Reform and Social Responsibility Act 2011 is amended as follows.

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

116	In section 18(7) (delegation of functions by police and crime commissioners: exceptions), after paragraph (f) insert— “(g) appointing a local auditor under section 7 of the Local Audit and Accountability Act 2014; (h) deciding whether to enter into a liability limitation agreement under section 14 of that Act.”
117	In section 19(7) (delegation of functions by Mayor's Office for Policing and Crime: exceptions), after paragraph (h) insert— “(i) appointing a local auditor under section 7 of the Local Audit and Accountability Act 2014; (j) deciding whether to enter into a liability limitation agreement under section 14 of that Act.”

VALID FROM 01/04/2017

*Charities Act 2011 (c. 25)*

118	The Charities Act 2011 is amended as follows.
119	(1) Section 149 (audit or examination of English NHS charity accounts) is amended as follows. (2) In subsection (2) for “a person appointed by the Audit Commission” substitute “a person who— (a) is eligible for appointment as a statutory auditor under Part 42 of the Companies Act 2006, (b) is eligible for appointment as a local auditor (see Part 4 of the Local Audit and Accountability Act 2014), or (c) is a member of a body for the time being specified in regulations under section 154 and is under the rules of that body eligible for appointment as auditor of the charity.” (3) In subsection (3)— (a) for “the Audit Commission” (where it first occurs) substitute “ the charity trustees ”, (b) in paragraph (a) for “a person appointed by the Audit Commission” substitute “ a person who is within subsection (2)(a), (b) or (c) ”, and (c) in paragraph (b) for “a person so appointed” substitute “ a person who is qualified to be an independent examiner ”. (4) After subsection (3) insert— “(3A) For the purposes of subsection (3)(b), a person is qualified to be an independent examiner if (and only if)— (a) the person is independent, (b) the charity trustees reasonably believe that the person has the requisite ability and practical experience to carry out a competent examination of the accounts, and (c) the person—

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

**Changes to legislation:** Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)

- (i) falls within a description of person for the time being included in the list in section 145(3), or
- (ii) is eligible for appointment as a local auditor (see Part 4 of the Local Audit and Accountability Act 2014).”
- (5) Omit subsection (4).
- (6) For subsection (5) substitute—
- “(5) The Commission may—
- (a) give guidance to charity trustees of an English NHS charity in connection with the selection of a person for appointment as an independent examiner;
- (b) give such directions as it thinks appropriate with respect to the carrying out of an examination in pursuance of subsection (3)(b);
- and any such guidance or directions may either be of general application or apply to a particular charity only.”
- (7) Omit subsection (8).
- 120 (1) Section 151 (audit of accounts of larger groups) is amended as follows.
- (2) In subsection (4)(b), for “a person appointed by the Audit Commission” substitute “ a person, appointed by the charity trustees of the parent charity, who is within section 149(2)(a), (b) or (c) ”.
- (3) In subsection (6)—
- (a) for “Subsections (4) and (6) of section 149 apply” substitute “ Section 149(6) applies ”, and
- (b) for “they apply” substitute “ it applies ”.
- 121 (1) Section 152 (examination of accounts an option for smaller groups) is amended as follows.
- (2) In subsection (6)—
- (a) for the words from “the Audit Commission” (where it first occurs) to “so appointed” substitute “ the charity trustees of the parent charity be audited by a person, appointed by those trustees, who is within section 149(2)(a), (b) or (c); or examined by a person, appointed by those trustees, who is qualified to be an independent examiner ”,
- (b) for “(4) to (6)” substitute “ (3A), (5) and (6) ”, and
- (c) after “section 149(3)” insert “; except that in subsection (3A)(b) of that section the reference to “the charity trustees” is to be read as a reference to “the charity trustees of the parent charity”.”
- 122 In section 154(1) (regulations relating to audits and examinations) after paragraph (a) insert—
- “(aa) specifying one or more bodies for the purposes of section 149(2)(c);”.

*Status: Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.*

*Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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. (See end of Document for details)*

VALID FROM 01/04/2015

*Repeals and revocations in consequence of this Schedule*

- 123 In consequence of the amendments made by this Schedule, the following provisions are repealed or revoked—
- (a) section 95(4) of the Traffic Management Act 2004;
  - (b) paragraph 102 of Schedule 1 to the Fire and Rescue Services Act 2004;
  - (c) paragraph 14 of Schedule 1 and paragraphs 9(2) and 20(b) of Schedule 2 to the Public Audit (Wales) Act 2004;
  - (d) section 31(2) of the Legislative and Regulatory Reform Act 2006;
  - (e) section 158 of and paragraph 5(6) of Schedule 14 to the Local Government and Public Involvement in Health Act 2007;
  - (f) paragraphs 9 and 52 of Schedule 1 to the Housing and Regeneration Act 2008 (Registration of Local Authorities) Order 2010 (SI 2010/844);
  - (g) paragraph 10(6) of Schedule 17 to the Localism Act 2011;
  - (h) section 155(2) of the Health and Social Care Act 2012;
  - (i) paragraph 91(2) and (5) of Schedule 4 to the Public Audit (Wales) Act 2013 (anaw 3).

**Status:**

Point in time view as at 10/02/2015. This version of this schedule contains provisions that are not valid for this point in time.

**Changes to legislation:**

Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 09 September 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.