



# Local Audit and Accountability Act 2014

## 2014 CHAPTER 2

### PART 3 **E+W**

#### APPOINTMENT ETC OF LOCAL AUDITORS

#### 7 **Appointment of local auditor** **E+W**

- (1) A relevant authority must appoint a local auditor to audit its accounts for a financial year not later than 31 December in the preceding financial year.
- (2) A relevant authority may appoint a local auditor to audit its accounts for more than one financial year; and in such a case—
  - (a) subsection (1) does not apply in relation to the second or any subsequent year for which the appointment is made, but
  - (b) the authority must make a further appointment of a local auditor at least once every 5 years.
- (3) Subsection (2)(b) does not prevent the relevant authority from re-appointing a local auditor.
- (4) The Secretary of State may by regulations amend subsection (2)(b) so as to alter the period for the time being specified in it.
- (5) A local auditor appointed under this section—
  - (a) must be eligible for appointment as a local auditor (see Part 4), and
  - (b) must not be prohibited from acting as a local auditor of the accounts of the relevant authority by virtue of section 1214 of the Companies Act 2006 (independence requirement) as it has effect by virtue of Schedule 5.
- (6) Two or more local auditors may be appointed to audit the accounts of a relevant authority, and those auditors may be appointed—
  - (a) to act jointly in relation to some or all parts of the accounts;
  - (b) to act separately in relation to different parts of the accounts;
  - (c) to carry out different functions in relation to the audit.

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**Changes to legislation:** Local Audit and Accountability Act 2014, Section 7 is up to date with all changes known to be in force on or before 07 August 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) [View outstanding changes](#)

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- (7) If, as a result of an appointment under subsection (6)(b) or (c), a function under this Act may be exercised by two or more local auditors—
- (a) it may be exercised by both or all of them acting jointly or by such one or more of them as they may determine, and
  - (b) references (however expressed) to the local auditor by whom the function is or has been exercised are to the auditors by whom it is or has been exercised.
- (8) Schedule 3 makes further provision about the appointment of local auditors; and this section is subject to that Schedule and provision made under it.

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**Modifications etc. (not altering text)**

- C1** S. 7(1) modified (1.7.2022) by [The Health and Care Act 2022 \(Commencement No. 2 and Transitional and Saving Provision\) Regulations 2022 \(S.I. 2022/734\)](#), **reg. 35** (with regs. 13, 29, 30)
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**Commencement Information**

- I1** S. 7(8) in force at 4.4.2014 for specified purposes by [S.I. 2014/900](#), **art. 2(h)**
- I2** S. 7 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(f)**

**Changes to legislation:**

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**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](#)