
STATUTORY INSTRUMENTS

2015 No. 184

The Local Audit (Smaller Authorities) Regulations 2015

PART 7

Fees for audit

Setting of fee for audit

22.—(1) Subject to paragraph (2), the fee for the audit of the accounts of an opted in authority is to be set in accordance with the appropriate fee scale.

(2) If it appears to a specified person, on the basis of information supplied by the local auditor which it has appointed—

- (a) that the work involved in a particular audit was substantially more or less than that envisaged by the appropriate scale, or
- (b) any of the provisions mentioned in paragraph (3) apply,

the specified person may charge a fee which is larger or smaller than that referred to in paragraph (1) as appropriate.

(3) The costs or expenses of the local auditor recoverable from an authority under any of the following provisions of the Act are recoverable as part of the fee for the audit of the accounts of the opted in authority to which the costs or expenses relate—

- (a) section 23(3) (offences relating to auditor's right to documents and information);
- (b) section 26(3) (inspection of documents etc);
- (c) section 27(7) (right to make objections at audit);
- (d) section 28(7) (declaration that item of account is unlawful);
- (e) section 31(6) (power of auditor to apply for judicial review);
- (f) paragraph 1(5) of Schedule 7 (public interest reports);
- (g) paragraph 2(4) of Schedule 7 (written recommendations); and
- (h) paragraph 3(5) of Schedule 8 (advisory notices).

(4) The specified person must notify the authority concerned of any larger or smaller fee, giving reasons.