

## SCHEDULE

### Further transitional, transitory and saving provisions

#### Provisions in relation to the transitional period

2.—(1) The following provisions have effect in relation to financial years falling within the transitional period.

(2) Section 4(1)(b) of the 2014 Act is to be read as a requirement for the accounts of a relevant authority to be audited by an auditor appointed in pursuance of section 3 of the 1998 Act (including section 3 as it has effect by virtue of article 6) and in any provision in or under the 2014 Act “local auditor” is to be construed accordingly.

(3) A reference to a local auditor within the meaning of the Local Audit and Accountability Act 2014(1) in a provision listed in sub-paragraph (4) is to be read as including a local auditor within the meaning of section 4(1)(b) of that Act as it has effect by virtue of sub-paragraph (1).

(4) The provisions referred to in sub-paragraph (3) are—

- (a) section 123(8)(jzb) of the Social Security Administration Act 1992(2);
- (b) section 117(8)(gd) of the Social Security Administration (Northern Ireland) Act 1992(3);
- (c) section 26D of the Public Finance and Accountability (Scotland) Act 2000(4);
- (d) article 4D(3)(ab) of the Audit and Accountability (Northern Ireland) Order 2003(5);
- (e) section 64D(3)(ab) of the Public Audit (Wales) Act 2004(6).

(5) A reference to a person eligible for appointment as a local auditor in a provision listed in sub-paragraph (6) is to be read as including a person who is a member of one or more of the following bodies—

- (a) the Institute of Chartered Accountants in England and Wales;
- (b) the Institute of Chartered Accountants of Scotland;
- (c) the Association of Chartered Certified Accountants;
- (d) the Chartered Institute of Public Finance and Accountancy;
- (e) the Institute of Chartered Accountants in Ireland.

(6) The provisions referred to in sub-paragraph (5) are—

- (a) paragraph 23(4)(aa) of Schedule 7 to the National Health Service Act 2006(7);
- (b) section 210A(5) of the Housing and Regeneration Act 2008(8).

(7) The reference to a local auditor appointed in accordance with the Local Audit and Accountability Act 2014 in section 23(7) of the Local Government Act 1999(9) is to be read as including a reference to an auditor appointed in pursuance of section 3 of the 1998 Act (including section 3 as it has effect by virtue of article 6 of this Order).

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(1) For the meaning of “local auditor” in the Local Audit and Accountability Act 2014 see section 4(1)(b).  
(2) 1992 c.5; section 123(8) of that Act is amended by paragraph 28 of Schedule 12 to the Local Audit and Accountability Act 2014 (“the 2014 Act”).  
(3) 1992 c.8; section 117(8) of that Act is amended by paragraph 30 of Schedule 12 to the 2014 Act.  
(4) 2000 ASP 1; section 26D of that Act is amended by paragraph 47 of Schedule 12 to the 2014 Act.  
(5) S.I. 2003/418 (N.I. 5); article 4D of that Order is amended by paragraph 58 of Schedule 12 to the 2014 Act.  
(6) 2004 c.23; section 64D(3) of that Act is amended by paragraph 63 of Schedule 12 to the 2014 Act.  
(7) 2006 c.41; paragraph 23(4) of Schedule 7 to that Act is amended by paragraph 73(3) of Schedule 12 to the 2014 Act.  
(8) 2008 c.17; section 210A(5) of that Act is amended by paragraph 95(6) of Schedule 12 to the 2014 Act.  
(9) 1999 c.27; section 23(7) of that Act is amended by paragraph 36(3) of Schedule 12 to the 2014 Act.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(8) The reference to a local auditor appointed under or by virtue of the Local Audit and Accountability Act 2014 in section 210A(1A) of the Housing and Regeneration Act 2008<sup>(10)</sup> is to be read as including a reference to an auditor appointed in pursuance of section 3 of the 1998 Act (including section 3 as it has effect by virtue of article 6 of this Order).

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<sup>(10)</sup> 2008 c.17; section 210A of that Act is amended by paragraph 95 of Schedule 12 to the 2014 Act.