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DRAFT STATUTORY INSTRUMENTS

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**2014 No.**

**LOCAL GOVERNMENT, ENGLAND AND WALES  
COMPANIES  
AUDITORS**

The Local Audit (Delegation of Functions) and  
Statutory Audit (Delegation of Functions) Order 2014

*Made* - - - - - **\*\*\***

*Coming into force in accordance with article 1*

**THE LOCAL AUDIT (DELEGATION OF FUNCTIONS) AND  
STATUTORY AUDIT (DELEGATION OF FUNCTIONS) ORDER 2014**

1. Citation, commencement and interpretation
  2. Exercise of functions by the designated body
  3. Freedom of information
  4. Consultation requirements
  5. Annual work programme
  6. Requirements for recording decisions
  7. Matters notified to the designated body
  8. Payment of amounts of financial penalties (less costs) by designated body to Secretary of State
  9. Time limits for prosecution of offences
  10. Amendment of the Statutory Auditors (Amendment of Companies Act 2006 and Delegation of Functions etc) Order 2012
- Signature  
Explanatory Note