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DRAFT STATUTORY INSTRUMENTS

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**2015 No. XXXX**

**LOCAL GOVERNMENT, ENGLAND**

**The Local Audit (Smaller Authorities) Regulations 2015**

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

*Coming into force in accordance with article 1*

**THE LOCAL AUDIT (SMALLER  
AUTHORITIES) REGULATIONS 2015**

PART 1

Preliminary

1. Citation and commencement
2. Interpretation

PART 2

Specified person

3. Specification of a person to appoint local auditors
4. Procedure for specifying a person to appoint local auditors
5. Ending specification
6. Consequences of end of specification
7. Additional functions of specified person

PART 3

Types of authority

8. Full audit authorities
9. Exempt authorities

PART 4

Invitation to become an opted in authority

10. Issuing of invitation to smaller authorities
11. Opting in
12. Opting out
13. Invitation to non-qualifying authorities: duty to notify

## PART 5

### Opted in authorities during compulsory appointing period

14. Right to become an opted in authority during a compulsory appointing period
15. Right to request to become an opted in authority during a compulsory appointing period
16. Newly established smaller authorities
17. Opted in authority ceasing to qualify: duty to notify

## PART 6

### Appointment of local auditors to opted in authorities

18. Appointment of local auditors to opted in authorities
19. Retention of local auditor by non-qualifying authority
20. Resignation and removal of auditors

## PART 7

### Fees for audit

21. Setting of fee scales for audits
22. Setting of fee for audit
23. Payment of fee

## PART 8

### Miscellaneous

24. Requirements in relation to certain functions
  25. Duty to provide information
  26. Notices
  27. Electronic service
  28. Modifications to the Act and other Acts
- Signature

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## SCHEDULE — Modifications to the Act and other Acts

### PART 1 — General modifications

1. The Act applies in relation to the audit of the...  
PART 2 — Modification to Part 3 (appointment etc. of local auditors)
2. Appointment of local auditor
3. (1) Section 7 applies in relation to an opted in...
4. Procedure for appointment
5. Section 8 applies in relation to an opted in authority...
6. Requirement to have auditor panel
7. Functions of auditor panel
8. Failure of specified person to appoint local auditor
9. Failure of smaller authority which is not an opted in authority to appoint auditor

10. Limitation of local auditor's liability

### PART 3 — Modifications to Part 5 (conduct of local audit)

11. General duties of auditors

12. Section 20 applies in relation to an exempt authority as...
13. Public inspection and action by auditor
14. Section 26 applies in relation to an opted in authority...
15. Section 27(1) applies in relation to an opted in authority...  
PART 4 — Modification to Schedules to the Act
16. Modification to Schedule 3 (further provisions about appointment of local auditors)
17. Modification to Schedule 5 (eligibility and regulation of local auditors)
18. Schedule 5 applies in relation to a smaller authority as...
19. Schedule 5 applies in relation to a smaller authority as...
20. Paragraph 5 of Schedule 5 applies in relation to a...
21. Paragraph 6 of Schedule 5 applies in relation to a...
22. Paragraph 7 of Schedule 5 applies in relation to an...
23. Schedule 5 applies in relation to a smaller authority as...
24. Paragraph 16 of Schedule 5 applies in relation to an...
25. Paragraph 16 of Schedule 5 applies in relation to a...
26. Paragraph 17 of Schedule 5 applies in relation to an...
27. Paragraph 18 of Schedule 5 applies in relation to a...
28. Schedule 5 applies in relation to a smaller authority as...
29. Schedule 5 applies in relation to a smaller authority as...
30. Schedule 5 applies in relation to a smaller authority as...
31. Modification to Schedule 6 (codes of audit practice and guidance)
32. Modification to Schedule 11 (disclosure of information)  
PART 5 — Modifications to other Acts
33. Modification to the Transport Act 1968
34. Modification to the Anti-terrorism, Crime and Security Act 2001

Explanatory Note