
DRAFT STATUTORY INSTRUMENTS

2015 No.

The Local Audit (Appointing Person) Regulations 2015

PART 5

Appointment of local auditors to opted in authorities

Resignation and removal of auditors

15.—(1) The Local Audit (Auditor Resignation and Removal) Regulations 2014⁽¹⁾ do not apply in relation to a local auditor appointed in accordance with these Regulations.

(2) An appointing person may remove a local auditor which it appointed from office before the expiry of the term of that office.

(3) When a local auditor appointed by a relevant appointing person to an opted in authority leaves office, whether through—

- (a) resignation by the auditor from office, or
- (b) removal by the appointing person of the auditor from office,

the relevant appointing person must appoint a new local auditor to that opted in authority as soon as practicable after the auditor leaves office.

(4) Before appointing an auditor under paragraph (3), the appointing person must consult the authority about the proposed appointment.

(5) The opted in authority must, within the period of 28 days beginning with the day on which an appointment under paragraph (3) is notified to the authority by the relevant appointing person, publish a notice that—

- (a) states that the relevant appointing person has made the appointment,
- (b) identifies the local auditor that has been appointed, and
- (c) specifies the period for which the local auditor has been appointed.

(6) The notice must be published—

- (a) if the authority has a website, on its website;
- (b) otherwise, in accordance with paragraph (7).

(7) An authority publishes a notice in accordance with this paragraph if—

- (a) in the case of an authority other than a health service body, it publishes the notice in such manner as it thinks is likely to bring the notice to the attention of persons who live in its area;
- (b) in the case of a clinical commissioning group, it publishes the notice in such manner as it thinks is likely to bring the notice to the attention of—
 - (i) persons who live in the area of the group, and

- (ii) persons who do not live in the area of the group but for whom the group has responsibility;
 - (c) in the case of special trustees for a hospital, they publish the notice in such manner as they think is likely to bring the notice to the attention of persons to whom services are provided at that hospital.
- (8) The authority must exclude from the notice information whose disclosure would prejudice commercial confidentiality, unless there is an overriding public interest in favour of its disclosure.