



# Local Democracy, Economic Development and Construction Act 2009

## 2009 CHAPTER 20

### PART 2

#### LOCAL AUTHORITIES: GOVERNANCE AND AUDIT

### CHAPTER 3

#### AUDIT OF ENTITIES CONNECTED WITH LOCAL AUTHORITIES

#### *Auditors*

#### **41 Eligibility for appointment**

- (1) A person appointed under this Chapter may be—
  - (a) a member of staff of the appointing audit authority;
  - (b) an individual who is not a member of staff of that authority;
  - (c) a firm.
- (2) The following may not be appointed under this Chapter in relation to an entity—
  - (a) an individual or firm who for the purposes of section 1212 of the [Companies Act 2006 \(c. 46\)](#) is not eligible for appointment as a statutory auditor, or
  - (b) an individual or firm who by virtue of section 1214 of that Act (independence requirement) may not act as statutory auditor in relation to that entity.
- (3) In this section “firm” means any entity, whether or not a legal person, which is not an individual, and includes a body corporate, a corporation sole and a partnership or other unincorporated association.