



Local Audit and Accountability Act 2014

CHAPTER 2

LOCAL AUDIT AND ACCOUNTABILITY ACT 2014

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Status: Point in time view as at 07/05/2024.

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Transfer of property, rights and liabilities

- 1 (1) The Secretary of State may make one or more...

Reduction in membership pending abolition

- 2 Until the coming into force of section 1, in section...

Final accounts

- 3 (1) As soon as is reasonably practicable after the abolition...

Final annual report

- 4 (1) As soon as is reasonably practicable after the abolition...

Payments in respect of pension liabilities

- 5 The Secretary of State may make payments to any person...

Meaning of “the abolition date”

- 6 In this Schedule “the abolition date” means the date on...

Part 2 — REPEAL OF AUDIT COMMISSION ACT 1998: CONSEQUENTIAL REPEALS AND REVOCATIONS

- SCHEDULE 2 — Relevant authorities

- 1 A county council in England.
- 2 A district council.
- 3 A London borough council.
- 4 A parish council.
- 5 A joint authority established under Part 4 of the Local...

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- 6 A Passenger Transport Executive.
- 7 The Greater London Authority.
- 8 A functional body.
- 9 The London Pensions Fund Authority.
- 10 The London Waste and Recycling Board.
- 11 The Common Council. NOTE: This Act applies to the Common...
- 12 A parish meeting.
- 13 The Council of the Isles of Scilly.
- 14 Charter trustees.
- 15 A port health authority for a port health district that...
- 16 The Broads Authority.
- 17 A National Park authority for a National Park in England....
- 18 A conservation board established by order of the Secretary of...
- 19 A police and crime commissioner for a police area in...
- 20 A chief constable for an area in England.
- 21 The Commissioner of Police of the Metropolis.
- 22 A fire and rescue authority in England constituted by a...
- 22A A fire and rescue authority created by an order under...
- 23 An integrated care board.
- 23A An NHS trust all or most of whose hospitals, establishments...
- 24 Special trustees for a hospital. NOTE: This Act applies to...
- 25 Relevant authorities
- 26 An internal drainage board for an internal drainage district that...
- 27 An economic prosperity board established under section 88 of the...
- 28 A combined authority.
- 28ZA A combined county authority.
- 28A A sub-national transport body.
- 29 Any person or body exercising functions in relation to an...

SCHEDULE 3 — Further provisions about appointment of local auditors

Provisions applying to certain local authorities

- 1 (1) If a relevant authority is a local authority operating...

Provisions applying to chief constables

- 2 (1) This paragraph applies to the accounts for a financial...

Provisions applying to the Commissioner of Police of the Metropolis

- 3 (1) This paragraph applies to the accounts for a financial...

Provisions applying to other authorities

- 4 (1) The Secretary of State may by regulations make provision...

SCHEDULE 4 — Further provisions about auditor panels

Options for auditor panels

- 1 (1) The auditor panel of a relevant authority (“R”) must...

Constitution of auditor panels

- 2 (1) A relevant authority's auditor panel, other than a health...

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Constitution of auditor panels: health service bodies

3 The Secretary of State may by regulations make provision about—...

Power to make further provision about constitution of auditor panels

4 (1) The Secretary of State may by regulations make provision...

Application of local authority enactments to auditor panels

5 (1) The Secretary of State may by regulations—

Status of auditor panels

6 (1) Where a relevant authority other than a health service...

Expenses of auditor panels

7 A relevant authority must meet the reasonable expenses of its...

Connected entities

8 (1) For the purposes of this Act, an entity (“E”)...

SCHEDULE 5 — Eligibility and regulation of local auditors

1 (1) Part 42 of the Companies Act 2006 (statutory auditors)...

2 (1) The general modifications are that— (a) references to a...

3 Omit the following provisions— (a) Chapter 1 (introductory);

4 In section 1212 (individuals and firms: eligibility for appointment as...

5 For section 1214 (independence requirement) substitute—

Independence requirement (1) A person (“P”) may not act as local auditor...

6 In section 1215 (effect of lack of independence) omit subsections...

7 In section 1216 (effect of appointment of a partnership), after...

8 In section 1217 (supervisory bodies), for subsection (1A) substitute—

9 For section 1219 (appropriate qualifications) substitute— Appropriate qualifications (1) A person holds an appropriate qualification for the purposes...

10 After section 1224 insert— Provision of documents to the Secretary...

11 (1) Section 1225 (enforcement: general) applies with the following modifications...

12 In section 1225C(3) (compliance orders) omit “or, in Scotland, the...

13 In section 1225F(10) (appeals against financial penalties) omit “or, in...

14 (1) Section 1239 (the register of auditors) applies with the...

15 In section 1240(1)(b) (information to be made available to public),...

16 For section 1248 (Secretary of State's power to require second...

17 For section 1249 (supplementary provision about second audits) substitute— Supplementary...

18 (1) Section 1250 (misleading, false and deceptive statements) applies with...

19 (1) Section 1251 (fees) applies with the following modifications.

20 In section 1251A (duty of Secretary of State to report...

21 (1) Section 1252 (delegation of the Secretary of State's functions)...

22 In section 1253(5) (delegation of functions to an existing body)—...

23 (1) Section 1254 (directions to comply with international obligations) applies...

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- 24 (1) Section 1256 (time limits for prosecution of offences) applies...
- 25 (1) Section 1257 (jurisdiction and procedure in respect of offences)...
- 26 (1) Section 1261 (minor definitions) applies with the following modifications...
- 27 (1) Section 1262 (index of defined expressions) applies with the...
- 28 (1) Schedule 10 (recognised supervisory bodies) applies with the following...
- 29 In Schedule 13 (supplementary provision with respect to delegation order)—...

SCHEDULE 6 — Codes of audit practice and guidance

Duty to prepare code

- 1 (1) The Comptroller and Auditor General must prepare one or...

Procedure for code

- 2 (1) After preparing a code of audit practice, the Comptroller...

Duty to keep code under review

- 3 The Comptroller and Auditor General must keep each code of...

Alteration of code

- 4 (1) The Comptroller and Auditor General may prepare alterations to...

Replacement of code

- 5 (1) The Comptroller and Auditor General may prepare a code...

Publication of code

- 6 (1) A code of audit practice may be published in...

Assistance from relevant authority

- 7 A relevant authority must provide the Comptroller and Auditor General...

Saving for codes of practice under Audit Commission Act 1998

- 8 (1) Despite the repeal of section 4 of the Audit...

Guidance

- 9 (1) The Comptroller and Auditor General may issue guidance as...

Application to auditors of NHS foundation trusts

- 10 (1) The duty imposed on the Comptroller and Auditor General...

Meaning of “40-day period”

- 11 (1) In this Schedule “the 40-day period”, in relation to...

SCHEDULE 7 — Reports and recommendations

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Public interest reports

- 1 (1) A local auditor of the accounts of a relevant...

Written recommendations

- 2 (1) A local auditor of the accounts of a relevant...

Supply of public interest reports

- 3 (1) If a local auditor makes a public interest report...

Publicity for public interest reports

- 4 (1) This paragraph applies to a relevant authority if a...

Consideration of report or recommendation

- 5 (1) Subject to sub-paragraphs (2) and (4), this paragraph applies...

Consideration of report or recommendation: Greater London Authority

- 6 (1) This paragraph applies if— (a) a local auditor has...

Bar on delegation of functions relating to meetings

- 7 (1) If a relevant authority is a local authority operating...

Publicity for meetings

- 8 (1) If a relevant authority is required to hold a...

Access to meetings and documents

- 9 (1) Where a public interest report or a recommendation is...

Publicity for decisions under paragraph 5 or 6

- 10 (1) As soon as is practicable after making decisions under...

SCHEDULE 8 — Advisory notices

Power to issue advisory notice

- 1 (1) A local auditor of the accounts of a relevant...

Service and withdrawal of notice

- 2 (1) A copy of an advisory notice—

Effect of an advisory notice

- 3 (1) While an advisory notice has effect, it is not...

Further provisions about advisory notices

- 4 (1) Sub-paragraph (2) applies if— (a) before an advisory notice...

SCHEDULE 9 — Data matching

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Power to conduct data matching exercises

- 1 (1) A relevant minister may conduct data matching exercises or...

Mandatory provision of data

- 2 (1) A relevant minister may require a person within sub-paragraph...

Voluntary provision of data

- 3 (1) If a relevant minister thinks it appropriate to conduct...

Disclosure of results of data matching etc

- 4 (1) This paragraph applies to the following information—

Publication

- 5 (1) Nothing in paragraph 4 prevents a relevant minister from...

Fees for data matching

- 6 (1) A relevant minister must prescribe a scale or scales...

Code of data matching practice

- 7 (1) A relevant minister must prepare, and keep under review,...

Powers to amend this Schedule

- 8 (1) A relevant minister may by regulations amend this Schedule—...

SCHEDULE 10 — Best value inspections

- 1 The Local Government Act 1999 is amended as follows.
 2 For section 10 substitute— Inspections (1) The Secretary of State may appoint a person to...
 3 In section 11(7) (powers and duties: definition of “inspector”), for...
 4 For section 12 substitute— Fees An authority inspected under section 10 must pay the reasonable...
 5 (1) Section 13 (reports) is amended as follows.
 6 In section 15 (Secretary of State's powers)—
 7 Omit section 22(1) (Audit Commission).
 8 In section 25(2) (coordination of inspections: persons to whom the...
 9 Omit section 26(3) (consultation with Audit Commission before issuing guidance)...
 10 In section 33 (grants to Audit Commission and Wales Audit...
 11 On the coming into force of the repeal (by the...

SCHEDULE 11 — Disclosure of information

Information to which this Schedule applies

- 1 (1) This Schedule applies to information relating to a particular...

General bar on disclosure and exceptions

- 2 (1) Information to which this Schedule applies may not be...

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Further exceptions

- 3 (1) A person who is, or acts on behalf of...

Disclosure with consent of local auditor

- 4 (1) A person who does not fall within paragraph 3...

Offence of wrongful disclosure

- 5 (1) A person who discloses information in breach of this...

Meaning of “enactment”

- 6 In this Schedule “enactment” includes— (a) an enactment contained in,...

SCHEDULE 12 — Related amendments

Public Health Act 1875 (c. 55)

- 1 In section 265 of the Public Health Act 1875 (protection...

Prison Act 1952 (c. 52)

- 2 (1) Schedule A1 to the Prison Act 1952 (further provision...

Transport Act 1968 (c. 73)

- 3 In section 14 of the Transport Act 1968 (accounts of...

Local Government Act 1972 (c. 70)

- 4 The Local Government Act 1972 is amended as follows.
5 In section 86(1)(b) (disqualifications from being local authority member that...
6 In section 87(1)(d) (date of vacancy in local authority membership...
7 In section 137(7A) (requirement for separate account for expenditure under...
8 Section 246(15) of the Local Government Act 1972 continues to...

House of Commons Disqualification Act 1975 (c. 24)

- 9 In Part 3 of Schedule 1 to the House of...

Local Government, Planning and Land Act 1980 (c. 65)

- 10 In section 2(7) of the Local Government, Planning and Land...

Building Act 1984 (c. 55)

- 11 In section 115 of the Building Act 1984 (protection of...

Further Education Act 1985 (c. 47)

- 12 In section 3(4) of the Further Education Act 1985 (duty...

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Transport Act 1985 (c. 67)

- 13 (1) Section 76 of the Transport Act 1985 (audit of...

Housing Associations Act 1985 (c. 69)

- 14 In section 75 of the Housing Associations Act 1985 (general...

Local Government Act 1986 (c. 10)

- 15 In section 5(4) of the Local Government Act 1986 (separate...

Airports Act 1986 (c. 31)

- 16 The Airports Act 1986 is amended as follows.
17 (1) Section 22 (other local authority capital controls in England...
18 In section 24(3)(a) (provision of services by principal council for...

Norfolk and Suffolk Broads Act 1988 (c. 4)

- 19 In section 17 of the Norfolk and Suffolk Broads Act...

Education Reform Act 1988 (c. 40)

- 20 The Education Reform Act 1988 is amended as follows.
21 In section 124B, omit subsection (5) (duty of certain higher...
22 In paragraph 18 of Schedule 7 (higher education corporations)—

Local Government and Housing Act 1989 (c. 42)

- 23 (1) Section 11 of the Local Government and Housing Act...
24 (1) Until the coming into force of the repeal of...

Town and Country Planning Act 1990 (c. 8)

- 25 In section 2(6B) of the Town and Country Planning Act...

Environmental Protection Act 1990 (c. 43)

- 26 In paragraph 5 of Schedule 3 to the Environmental Protection...

Social Security Administration Act 1992 (c. 5)

- 27 The Social Security Administration Act 1992 is amended as follows...
28 In section 123(8) (unauthorised disclosure of information relating to particular...
29 Omit section 139BA (interaction with Audit Commission).

Social Security Administration (Northern Ireland) Act 1992 (c. 8)

- 30 In section 117(8) of the Social Security Administration (Northern Ireland)...

Police Act 1996 (c. 16)

- 31 (1) Schedule 4A to the Police Act 1996 (further provisions...

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Noise Act 1996 (c. 37)

- 32 The Noise Act 1996 is amended as follows.
- 33 In section 12 (protection of members etc of authorities) omit...
- 34 In section 14(4) (application of Act to Northern Ireland), in...

Local Government (Contracts) Act 1997 (c. 65)

- 35 (1) Section 8 of the Local Government (Contracts) Act 1997...

Local Government Act 1999 (c. 27)

- 36 (1) Section 23 of the Local Government Act 1999 (accounts...

Greater London Authority Act 1999 (c. 29)

- 37 The Greater London Authority Act 1999 is amended as follows....
- 38 In section 7(b) (disqualifications from being an Assembly member that...
- 39 In section 9(1)(f) (date of vacancy in Assembly membership in...
- 40 In section 14(a) (disqualifications from being Mayor that do not...
- 41 In section 21(1)(e) (disqualification from election as Assembly member or...
- 42 In section 125(2) (certification of information)— (a) omit “in one...
- 43 (1) Section 134 (summary statement of accounts of Authority and...

Crown Prosecution Service Inspectorate Act 2000 (c. 10)

- 44 (1) The Schedule to the Crown Prosecution Service Inspectorate Act...

Freedom of Information Act 2000 (c. 36)

- 45 In Part 6 of Schedule 1 to the Freedom of...

Criminal Justice and Court Services Act 2000 (c. 43)

- 46 (1) Schedule 1A to the Criminal Justice and Court Services...

Public Finance and Accountability (Scotland) Act 2000 (ASP 1)

- 47 (1) Section 26D of the Public Finance and Accountability (Scotland)...

Anti-terrorism, Crime and Security Act 2001 (c. 24)

- 48 In Part 1 of Schedule 4 to the Anti-terrorism, Crime...

Local Government Act 2003 (c. 26)

- 49 The Local Government Act 2003 is amended as follows.
- 50 (1) Section 21 (accounting practices) is amended as follows.
- 51 In section 22 (meaning of “revenue account” for the purposes...
- 52 In section 24 (by which, in the application of Part...
- 53 Omit section 99 (categorisation of English local authorities by reference...
- 54 (1) Section 100 (exercise of powers by reference to authorities'...

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Health and Social Care (Community Health and Standards) Act 2003 (c. 43)

- 55 The Health and Social Care (Community Health and Standards) Act...
- 56 In section 95 (studies as to economy, efficiency etc), omit...
- 57 In section 148 (interpretation of Part 2) omit the definition...

Audit and Accountability (Northern Ireland) Order 2003 (SI 2003/418 (NI 5))

- 58 (1) Article 4D of the Audit and Accountability (Northern Ireland)...

Public Audit (Wales) Act 2004 (c. 23)

- 59 The Public Audit (Wales) Act 2004 is amended as follows....
- 60 Omit section 43 (co-operation with Audit Commission).
- 61 Omit section 57 (provision of information to Audit Commission).
- 62 (1) Section 62 (co-operation) is amended as follows.
- 63 (1) Section 64D (disclosure of results of data matching etc)...
- 64 Omit sections 69 and 70 (transitional provision: local government bodies...
- 65 (1) Schedule 3 (transfer schemes) is amended as follows.
- 66 (1) The amendments of Schedule 3 to the Public Audit...

Companies (Audit, Investigations and Community Enterprise) Act 2004 (c. 27)

- 67 In section 16 of the Companies (Audit, Investigations and Community...

Children Act 2004 (c. 31)

- 68 In section 20(4) of the Children Act 2004 (joint area...

Education and Inspections Act 2006 (c. 40)

- 69 (1) Schedule 13 to the Education and Inspections Act 2006...

National Health Service Act 2006 (c. 41)

- 70 The National Health Service Act 2006 is amended as follows....
- 71 In Schedule 1A (clinical commissioning groups), in paragraph 17(5), for...
- 72 Schedule 7 (constitution of public benefit corporations: auditors) is amended...
- 73 (1) Paragraph 23 is amended as follows.
- 74 (1) Paragraph 24 is amended as follows.
- 75 In Schedule 15 (accounts and audit of certain NHS bodies),...
- 76 (1) Until the repeal of Chapter 3 of Part 2...

National Health Service (Wales) Act 2006 (c. 42)

- 77 In paragraph 12(2)(b) of Schedule 3 to the National Health...

Companies Act 2006 (c. 46)

- 78 In Part 1 of Schedule 11A to the Companies Act...

Serious Crime Act 2007 (c. 27)

- 79 In paragraph 9 of Schedule 13 to the Serious Crime...

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Local Government and Public Involvement in Health Act 2007 (c. 28)

- 80 The Local Government and Public Involvement in Health Act 2007...
- 81 Omit section 148 (Benefit Fraud Inspectorate: transfers to the Audit...
- 82 In section 212(7) (entities controlled by local authorities: definitions)—
- 83 (1) Section 214 (further provision about orders under section 212)...
- 84 Omit Schedule 10 (Benefit Fraud Inspectorate: transfer schemes).
- 85 (1) The repeals of section 148 of and Schedule 10...

Health and Social Care Act 2008 (c. 14)

- 86 The Health and Social Care Act 2008 is amended as...
- 87 Omit section 56 (role of Audit Commission in undertaking or...
- 88 (1) Schedule 4 (interaction between Care Quality Commission and other...

Housing and Regeneration Act 2008 (c. 17)

- 89 The Housing and Regeneration Act 2008 is amended as follows...
- 90 Omit section 106A (co-operation between the Regulator of Social Housing...
- 91 In section 128(4)(a) (duty of local authority which is registered...
- 92 In section 196(1) (duty of Regulator to consult listed bodies...
- 93 In section 197(4) (duty of Secretary of State to consult...
- 94 In section 201 (arrangements by Regulator for inspections by third...
- 95 (1) Section 210A (extraordinary report: local authorities) is amended as...
- 96 In section 249(1) (management transfer) after “section 210” insert “...

Local Democracy, Economic Development and Construction Act 2009 (c. 20)

- 97 Chapter 3 of Part 2 of the Local Democracy, Economic...
- 98 (1) Section 36 (overview of Chapter) is amended as follows...
- 99 In section 37 (notification duties of local authorities) omit subsection...
- 100 (1) Section 38 (power to appoint auditor) is amended as...
- 101 (1) Section 39 (power to appoint replacement auditor) is amended...
- 102 (1) Section 40 (exclusions from power to appoint auditor) is...
- 103 In section 41(1) (persons who may be appointed as auditor)—...
- 104 (1) Section 42 (terms of appointment of auditor) is amended...
- 105 (1) Section 43 (right of entity to appoint auditor to...
- 106 In section 44(5)(b) (functions of auditor not appointed to conduct...
- 107 In section 45(4)(b) (duty of auditor to send public interest...
- 108 In section 46 (codes of practice) omit subsections (1) to...
- 109 (1) Section 50 (fees for appointment of auditor) is amended...
- 110 (1) Section 51 (power of audit authority to require information)...
- 111 Omit section 52 (subsidiaries of Passenger Transport Executives).
- 112 (1) Section 53 (regulations) is amended as follows.
- 113 In section 54(1) (interpretation) omit the definitions of “audit authority”,...

Equality Act 2010 (c. 15)

- 114 In Part 1 of Schedule 19 to the Equality Act...

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Police Reform and Social Responsibility Act 2011 (c. 13)

- 115 The Police Reform and Social Responsibility Act 2011 is amended...
- 116 In section 18(7) (delegation of functions by police and crime...
- 117 In section 19(7) (delegation of functions by Mayor's Office for...

Charities Act 2011 (c. 25)

- 118 The Charities Act 2011 is amended as follows.
- 119 (1) Section 149 (audit or examination of English NHS charity...
- 120 (1) Section 151 (audit of accounts of larger groups) is...
- 121 (1) Section 152 (examination of accounts an option for smaller...
- 122 In section 154(1) (regulations relating to audits and examinations) after...

Repeals and revocations in consequence of this Schedule

- 123 In consequence of the amendments made by this Schedule, the...

SCHEDULE 13 — NHS trusts and trustees for NHS trusts: transitory and saving provision

Operation of this Schedule

- 1 (1) This Act has effect in accordance with this Schedule...
- 2 (1) The Secretary of State may by order make further...

“Relevant authorities”, “health service bodies” and “accounts”

- 3 (1) The following are relevant authorities for the purposes of...
- 4 In section 3(9), the definition of “health service body” is...
- 5 (1) Section 4 is to be read as if after...

Notice of appointment of local auditor

- 6 Section 8(4) (publication of notice of appointment of local auditor)...

Functions of auditor panel

- 7 Section 10(10) (publication of advice of auditor panel) is to...

Failure to appoint local auditor

- 8 (1) Section 12 does not apply in relation to an...
- 9 (1) If an NHS trust fails, or the trustees for...

General duties of auditors

- 10 Section 21(3) (general duties of auditors of accounts of special...

Independence requirement: directors of NHS trusts

- 11 In Schedule 5, paragraph 5 (independence requirement: modification of section...

Public interest reports and written recommendations

- 12 (1) Schedule 7 is to be read in accordance with...

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Unlawful expenditure or activity

- 13 (1) Section 30(2) (referral of health service bodies to certain...

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