
Changes to legislation: Local Audit and Accountability Act 2014, Paragraph 16 is up to date with all changes known to be in force on or before 04 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 5

ELIGIBILITY AND REGULATION OF LOCAL AUDITORS

- 16 For section 1248 (Secretary of State's power to require second audit of company) substitute—

“1248 Secretary of State's power to require second audit

- (1) This section applies where a person appointed as a local auditor of the accounts of a relevant authority (“the first auditor”) was not an appropriate person for any part of the period during which the audit was conducted.
- (2) The Secretary of State may direct the relevant authority to retain an appropriate person—
 - (a) to conduct a second audit of the accounts in question, or
 - (b) to review the first audit and to report (giving the appropriate person's reasons) whether a second audit of those accounts is needed.
- (3) For the purposes of subsections (1) and (2) a person is “appropriate” if the person—
 - (a) is eligible for appointment as a local auditor, and
 - (b) is not prohibited by section 1214(1) (independence requirement) from acting as a local auditor of the accounts of the relevant authority.
- (4) The Secretary of State must send a copy of a direction under subsection (2) to the recognised supervisory body (if any) of which the first auditor is or was a member.
- (5) The relevant authority must—
 - (a) send a copy of a report under subsection (2)(b) to the recognised supervisory body (if any) of which the first auditor is or was a member, and
 - (b) if the report states that a second audit is needed, take such steps as are necessary for the carrying out of that audit.
- (6) A direction under subsection (2) may specify when the authority must comply with—
 - (a) the requirements of the direction, or
 - (b) any requirement of subsection (5).
- (7) A person appointed under this section to conduct a second audit of the accounts of a parish meeting, or to review and report on the first audit of such accounts, must be appointed by the parish meeting itself (and not by its chairman on behalf of the parish meeting).”

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Commencement Information

II [Sch. 5 para. 16](#) in force at 16.12.2014 in so far as not already in force by [S.I. 2014/3319](#), [art. 2\(e\)](#)

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.I. 2015/841 by [S.I. 2016/675 art. 2](#)