



# Local Audit and Accountability Act 2014

## 2014 CHAPTER 2

### PART 3

#### APPOINTMENT ETC OF LOCAL AUDITORS

#### **16 Resignation and removal of local auditor**

- (1) The Secretary of State may by regulations make provision about—
  - (a) the resignation of a local auditor of the accounts of a relevant authority from that office;
  - (b) the removal of a local auditor of the accounts of a relevant authority from that office before the expiry of the term of that office.
- (2) Regulations under subsection (1)(a) may, in particular, make provision about—
  - (a) the steps that must be taken by a person who is a local auditor to resign from that office;
  - (b) the time at which the resignation takes effect;
  - (c) the steps that must be taken in connection with the resignation by the relevant authority;
  - (d) the role of the authority's auditor panel or of a recognised supervisory body in connection with the resignation;
  - (e) the steps that must be taken by the relevant authority after the resignation.
- (3) Regulations under subsection (1)(b) may, in particular, make provision about—
  - (a) the steps that must be taken to remove a local auditor from that office;
  - (b) the person or persons by whom those steps must be taken and the way in which they must be taken;
  - (c) the steps that may be taken by the local auditor in connection with the local auditor's removal from that office;
  - (d) the role of the relevant authority's auditor panel or of a recognised supervisory body in connection with the removal of the local auditor from that office;
  - (e) the steps that must be taken by the relevant authority after the removal of the local auditor from that office.

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*Status: This is the original version (as it was originally enacted).*

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- (4) Regulations under subsection (1)(b) which make provision about the matter in subsection (3)(b) may provide, in relation to a local auditor of the accounts of a health service body, that some or all of the steps may be taken by the Secretary of State.
- (5) Regulations under subsection (1) may, in particular—
  - (a) make provision for the Secretary of State to appoint, or direct the relevant authority to appoint, a replacement local auditor;
  - (b) make provision that permits or requires, or enables the Secretary of State to permit or require, that appointment to have effect for a limited period or limited purposes only.
- (6) Regulations under subsection (1) which make provision as mentioned in subsection (5)(a) may apply section 12(3), (4) or (5) with modifications to a direction given or appointment made by the Secretary of State under such regulations.
- (7) Regulations under subsection (1) that confer functions on a recognised supervisory body may make provision about the supply to the body by a relevant authority of documents or information relating to the resignation or removal of a local auditor.