



# Local Audit and Accountability Act 2014

## 2014 CHAPTER 2

### PART 2

#### BASIC CONCEPTS AND REQUIREMENTS

#### 4 General requirements for audit

- (1) The accounts of a relevant authority for a financial year must be audited—
  - (a) in accordance with this Act and provision made under it, and
  - (b) by an auditor (a “local auditor”) appointed in accordance with this Act or provision made under it.
- (2) In this Act, references to accounts are to be construed in accordance with the following subsections.
- (3) In relation to a relevant authority which is not a health service body, “accounts” means—
  - (a) the authority's accounting records, and
  - (b) the authority's statement of accounts.
- [<sup>F1</sup>(4) In relation to an integrated care board, “accounts” means—
  - (a) the annual accounts of the board prepared under paragraph 22(2) of Schedule 1B to the National Health Service Act 2006 (accounts and audit of integrated care boards);
  - (b) any accounts of the board prepared under paragraph 22(3) of that Schedule in respect of which a direction has been given under paragraph 22(6) of that Schedule.]
- <sup>F2</sup>(5) .....
- [<sup>F3</sup>(6) In relation to an NHS trust, “accounts” means the annual accounts prepared under paragraph 11A of Schedule 4 to the National Health Service Act 2006.]

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**Changes to legislation:** Local Audit and Accountability Act 2014, Section 4 is up to date with all changes known to be in force on or before 01 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

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#### Textual Amendments

- F1** S. 4(4) substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 4 para. 210**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F2** S. 4(5) omitted (17.6.2021) by virtue of NHS (Charitable Trusts Etc) Act 2016 (c. 10), s. 5(1), **Sch. 1 para. 18(b)**; S.I. 2021/712, reg. 3(c)
- F3** S. 4(6) inserted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 7 para. 17**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
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#### Commencement Information

- I1** S. 4(1)(b) in force at 16.12.2014 for specified purposes by S.I. 2014/3319, **art. 2(c)**
- I2** S. 4 in force at 1.4.2015 in so far as not already in force by S.I. 2015/841, **art. 3(d)** (with Sch. paras. 1, 2) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

**Changes to legislation:**

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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](#)