



# 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.
- (4) In relation to a clinical commissioning group, “accounts” means—
  - (a) the annual accounts of the group prepared under paragraph 17(2) of Schedule 1A to the National Health Service Act 2006 (accounts and audit of clinical commissioning groups);
  - (b) any accounts of the group prepared under paragraph 17(3) of that Schedule in respect of which a direction has been given under paragraph 17(5) of that Schedule.
- (5) In relation to special trustees for a hospital, “accounts” means the annual accounts of the trustees prepared under paragraph 3 of Schedule 15 to the National Health Service Act 2006.