



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 3

APPOINTMENT ETC OF LOCAL AUDITORS

7 Appointment of local auditor

- (1) A relevant authority must appoint a local auditor to audit its accounts for a financial year not later than 31 December in the preceding financial year.
- (2) A relevant authority may appoint a local auditor to audit its accounts for more than one financial year; and in such a case—
 - (a) subsection (1) does not apply in relation to the second or any subsequent year for which the appointment is made, but
 - (b) the authority must make a further appointment of a local auditor at least once every 5 years.
- (3) Subsection (2)(b) does not prevent the relevant authority from re-appointing a local auditor.
- (4) The Secretary of State may by regulations amend subsection (2)(b) so as to alter the period for the time being specified in it.
- (5) A local auditor appointed under this section—
 - (a) must be eligible for appointment as a local auditor (see Part 4), and
 - (b) must not be prohibited from acting as a local auditor of the accounts of the relevant authority by virtue of section 1214 of the Companies Act 2006 (independence requirement) as it has effect by virtue of Schedule 5.
- (6) Two or more local auditors may be appointed to audit the accounts of a relevant authority, and those auditors may be appointed—
 - (a) to act jointly in relation to some or all parts of the accounts;
 - (b) to act separately in relation to different parts of the accounts;
 - (c) to carry out different functions in relation to the audit.

Status: This is the original version (as it was originally enacted).

- (7) If, as a result of an appointment under subsection (6)(b) or (c), a function under this Act may be exercised by two or more local auditors—
- (a) it may be exercised by both or all of them acting jointly or by such one or more of them as they may determine, and
 - (b) references (however expressed) to the local auditor by whom the function is or has been exercised are to the auditors by whom it is or has been exercised.
- (8) Schedule 3 makes further provision about the appointment of local auditors; and this section is subject to that Schedule and provision made under it.