
STATUTORY INSTRUMENTS

2014 No. 2009

**LOCAL GOVERNMENT, ENGLAND AND WALES
COMPANIES
AUDITORS**

**The Local Audit (Delegation of Functions) and
Statutory Audit (Delegation of Functions) Order 2014**

Made - - - - 29th July 2014

Coming into force in accordance with article 1

The Secretary of State for Communities and Local Government makes the following Order in exercise of the powers conferred by sections 1252 and 1253 of, and paragraphs 7(3) and 11(2) and (3)(a) of Schedule 13 to, the Companies Act 2006⁽¹⁾ (“the Act”).

It appears to the Secretary of State that the Financial Reporting Council Limited⁽²⁾ is able and willing to exercise the functions transferred by this Order.

It appears to the Secretary of State that the body has arrangements in place relating to the exercise of the functions transferred by this Order which are such as to be likely to ensure that those functions will be exercised effectively and in accordance with the relevant requirements and provisions specified in this Order.

In accordance with sections 1252(11) and 1290 of the Act, a draft of this instrument has been laid before and approved by a resolution of each House of Parliament.

(1) [2006 c.46](#). Part 42 of the Companies Act 2006 (“the 2006 Act”), and sections 1288 to 1290 and 1292 of that Act, are applied in relation to local audits, with modifications, by Schedule 5 to the Local Audit and Accountability Act [2014 \(c.2\)](#) (“the 2014 Act”). “Local audit” means an audit under the 2014 Act of the accounts of a relevant authority (see Schedule 5, paragraph 1(2)). “Relevant authority” is defined in section 1262 of the 2006 Act by reference to the definition in section 2(1) of the 2014 Act; see the modifications to section 1262 of the 2006 Act made by paragraph 27(1) and (3) of Schedule 5 to the 2014 Act.

(2) A company registered in England and Wales with number 02486368.