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STATUTORY INSTRUMENTS

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**2015 No. 192**

**LOCAL GOVERNMENT, ENGLAND AND WALES**

**The Local Audit (Appointing Person) Regulations 2015**

*Made - - - - 9th February 2015*

*Coming into force in accordance with regulation 1*

**THE LOCAL AUDIT (APPOINTING PERSON) REGULATIONS 2015**

PART 1

Preliminary

1. Citation, commencement and application
2. Interpretation

PART 2

Specification of the appointing person

3. Specification of a person to appoint local auditors
4. Procedure for specifying an appointing person
5. Ending specification
6. Consequences of end of specification
7. Additional functions of appointing person

PART 3

Invitation to become an opted in authority

8. Invitation to principal authorities
9. Acceptance of an invitation

PART 4

Opted in authorities during compulsory appointing period

10. Right to become an opted in authority during a compulsory appointing period
11. Right to request to become an opted in authority during a compulsory appointing period
12. Opted in authority ceasing to be principal authority: duty to notify

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## PART 5

### Appointment of local auditors to opted in authorities

13. Appointment of local auditors to opted in authorities
14. Retention of local auditor by non-qualifying authority
15. Resignation and removal of auditors

## PART 6

### Fees for audit

16. Setting of fee scales for audits
17. Setting of fee for audit
18. Payment of fee

## PART 7

### Miscellaneous

19. Requirements in relation to certain functions
20. Duty to provide information
21. Notices
22. Electronic service
23. Modifications to the Local Audit and Accountability Act 2014 and other Acts  
Signature

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## SCHEDULE — Modifications to the Local Audit and Accountability Act 2014 and other Acts

### PART 1 — General modifications

1. The Act applies subject to the modifications to the Act...

### PART 2

2. Appointment of local auditor
3. Procedure for appointment
4. Requirement to have auditor panel
5. Functions of auditor panel
6. Failure of appointing person to appoint local auditor
7. Failure of principal authority to appoint local auditor
8. Modification to Schedule 3 (further provisions about appointment of local auditors)
9. Modification to Schedule 5 (eligibility and regulation of local auditors)
10. Paragraph 5 of Schedule 5 applies in relation to an...
11. Paragraph 6 of Schedule 5 applies in relation to a...
12. Paragraph 7 of Schedule 5 applies in relation to a...
13. Paragraph 16 of Schedule 5 applies in relation to an...
14. Paragraph 17 of Schedule 5 applies in relation to an...
15. Modification to Schedule 6 (codes of audit practice and guidance)
16. Modification to Schedule 11 (disclosure of information)

### PART 3

17. Modification to the Anti-terrorism, Crime and Security Act 2001
18. Modification to the National Health Service Act 2006
19. Paragraph 4 of Schedule 15 to that Act applies in...

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## Explanatory Note