
EXPLANATORY NOTE

(This note is not part of the Regulations)

The Local Audit and Accountability Act 2014 (c. 2) makes provision about the accounts of local and certain other public authorities and the auditing of those accounts. These Regulations make provision for the appointment of a local auditor by a person specified by the Secretary of State (“an appointing person”) to audit the accounts of those authorities that choose to opt in to such arrangements.

Regulations 3 to 7 provide for specification of the appointing person and that person’s functions. An appointing person may be appointed in relation to all authorities or specified classes

Regulations 8 to 10 provide for the appointing person to issue an invitation to all authorities for which the person is the appointing person, to opt into the arrangements for the period specified in the invitation (“the compulsory appointing period”). An invitation may not relate to a financial year which commences before 1st April 2017.

Regulations 11 and 12 deal with cases where an authority wishes to opt in to the arrangements during the compulsory appointing period.

Regulations 13 to 15 make provision for the appointment of a local auditor by the appointing person, as well as the resignation and removal of the auditor.

Regulations 16 to 18 provide for audit fees. Regulation 19 provides that certain functions are to be exercised by the full council or authority. Regulation 20 imposes a duty on a principal authority or local auditor to provide the appointing person with information relevant to the performance of that person’s functions. Regulation 23 and the Schedule make consequential modifications to the Local Audit and Accountability Act 2014, Part 42 of the Companies Act 2006 and other Acts.

An impact assessment of the effect that the Local Audit and Accountability Act 2014, which this instrument helps implement, will have on the costs of business is available from <http://www.parliament.uk/documents/impact-assessments/IA13-11A.pdf>. No separate assessment was carried out for this instrument.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Local Audit (Appointing Person) Regulations 2015. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Sch. para. 6(a) words substituted by [S.I. 2022/634 reg. 78\(3\)\(a\)](#)
- Sch. para. 6(b)(i) words substituted by [S.I. 2022/634 reg. 78\(3\)\(b\)\(i\)](#)
- Sch. para. 6(b)(ii) words substituted by [S.I. 2022/634 reg. 78\(3\)\(b\)\(ii\)](#)
- Regulations words substituted by [S.I. 2022/634 Sch. para. 1\(1\)\(3\)](#)
- reg. 13(1) omitted by [S.I. 2022/69 reg. 2\(2\)\(a\)](#)
- reg. 13(2) omitted by [S.I. 2022/69 reg. 2\(2\)\(a\)](#)
- reg. 15(7)(b)(i) words substituted by [S.I. 2022/634 reg. 78\(2\)\(a\)](#)
- reg. 15(7)(b)(ii) words substituted by [S.I. 2022/634 reg. 78\(2\)\(b\)](#)
- reg. 16(1) words substituted by [S.I. 2022/69 reg. 2\(3\)\(a\)](#)
- reg. 16(3) words substituted by [S.I. 2022/69 reg. 2\(3\)\(b\)](#)
- reg. 17(1) words substituted by [S.I. 2022/69 reg. 2\(4\)\(a\)](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 13(4) inserted by [S.I. 2022/69 reg. 2\(2\)\(b\)](#)
- reg. 17(2A)(2B) inserted by [S.I. 2022/69 reg. 2\(4\)\(b\)](#)