



# Local Audit and Accountability Act 2014

## 2014 CHAPTER 2

An Act to make provision for and in connection with the abolition of the Audit Commission for Local Authorities and the National Health Service in England; to make provision about the accounts of local and certain other public authorities and the auditing of those accounts; to make provision about the appointment, functions and regulation of local auditors; to make provision about data matching; to make provision about examinations by the Comptroller and Auditor General relating to English local and other public authorities; to make provision about the publication of information by smaller authorities; to make provision about compliance with codes of practice on local authority publicity; to make provision about access to meetings and documents of local government bodies; to make provision about council tax referendums; to make provision about polls consequent on parish meetings; and for connected purposes. [30th January 2014]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### Modifications etc. (not altering text)

- C1 Act applied (10.2.2015) by [The Local Audit \(Appointing Person\) Regulations 2015 \(S.I. 2015/192\)](#), Sch. Pts. 1, 2 (with [reg. 1\(2\)](#))
- C2 Act applied (E.) (31.3.2017) by [The Weymouth Port Health Authority Order 2017 \(S.I. 2017/558\)](#), [art. 11](#)
- C3 Act modified (E.W.) (25.5.2018) by [The East Suffolk \(Local Government Changes\) Order 2018 \(S.I. 2018/640\)](#), [art. 17\(2\)\(a\)](#)
- C4 Act modified (E.W.) (25.5.2018) by [The West Suffolk \(Local Government Changes\) Order 2018 \(S.I. 2018/639\)](#), [art. 17\(2\)\(a\)](#)
- C5 Act modified (E.W.) (26.5.2018) by [The Bournemouth, Dorset and Poole \(Structural Changes\) Order 2018 \(S.I. 2018/648\)](#), [art. 36\(2\)\(a\)](#)
- C6 Act modified (E.W.) (26.5.2018) by [The Somerset West and Taunton \(Local Government Changes\) Order 2018 \(S.I. 2018/649\)](#), [art. 17\(2\)\(a\)](#)

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**Changes to legislation:** Local Audit and Accountability Act 2014, Introductory Text is up to date with all changes known to be in force on or before 29 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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- C7** Act modified (E.W.) (26.5.2018) by The Bournemouth, Dorset and Poole (Structural Changes) Order 2018 (S.I. 2018/648), **art. 21(2)(a)**
- C8** Act modified (E.W.) (23.5.2019) by The Buckinghamshire (Structural Changes) Order 2019 (S.I. 2019/957), arts. 1, **15(2)**
- C9** Act modified (E.W.) (14.2.2020) by The Northamptonshire (Structural Changes) Order 2020 (S.I. 2020/156), arts. 1, **17(2)(a)**
- C10** Act applied (with modifications) (E.) (10.5.2021) by The West Yorkshire Combined Authority (Election of Mayor and Functions) Order 2021 (S.I. 2021/112), arts. 1(4), 35(1)(2), **Sch. 5 para. 37**
- C11** Act applied (E.) (18.3.2022) by The Cumbria (Structural Changes) Order 2022 (S.I. 2022/331), arts. 1(1), **18(2)(a)**
- C12** Act applied (with modifications) (E.W.) (21.3.2024) by The South Yorkshire Mayoral Combined Authority (Election of Mayor and Transfer of Police and Crime Commissioner Functions) Order 2024 (S.I. 2024/414), arts. 1(2), 5, **Sch. 1 para. 37**

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