

These notes refer to the Local Audit and Accountability Act 2014 (c.2) which received Royal Assent on 30 January 2014

LOCAL AUDIT AND ACCOUNTABILITY ACT 2014

EXPLANATORY NOTES

COMMENTARY

Part 7 – Miscellaneous and Supplementary

Section 37: Social security references and reports

132. This section enables a local auditor who has discovered social security issues when undertaking a local audit to bring these to the attention of the Secretary of State if the issues are relevant to the Secretary of State's functions. This is intended to be a transitional measure, only having effect until the Welfare Reform Act 2012 repeals section 139D of the Social Security Administration Act 1992, after which a local auditor will still be required to send copies of any public interest reports to the Secretary of State, under Schedule 7. These provisions are necessary to ensure that powers are provided to auditors to refer any matters coming up through an audit once the Audit Commission is closed, and before local authorities cease to administer Housing Benefit, as a consequence of the introduction of Universal Credit and other welfare reforms. Subsection (2) makes the necessary amendments to the Social Security Act 1992.