



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 4

ELIGIBILITY AND REGULATION OF LOCAL AUDITORS

18 Eligibility and regulation of local auditors

- (1) Schedule 5 (eligibility and regulation of local auditors) has effect.
- (2) The Secretary of State may by regulations amend that Schedule if the Secretary of State considers it is appropriate to do so as a result of amendments made to Part 42 of the Companies Act 2006.

Commencement Information

- II** S. 18 in force at 16.12.2014 in so far as not already in force by [S.I. 2014/3319](#), [art. 2\(e\)](#)

Changes to legislation:

Local Audit and Accountability Act 2014, Part 4 is up to date with all changes known to be in force on or before 28 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.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.I. 2015/841 by [S.I. 2016/675 art. 2](#)