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**Changes to legislation:** Local Audit and Accountability Act 2014, Cross Heading: Final accounts is up to date with all changes known to be in force on or before 26 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) View outstanding changes

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## SCHEDULES

### SCHEDULE 1

#### ABOLITION OF AUDIT COMMISSION: SUPPLEMENTARY PROVISION

##### PART 1

##### ARRANGEMENTS IN CONNECTION WITH ABOLITION OF AUDIT COMMISSION

##### *Final accounts*

- 3 (1) As soon as is reasonably practicable after the abolition date, the Secretary of State must prepare—
- (a) a statement of account for the Audit Commission for the last financial year to end before the abolition date, and
  - (b) a statement of account for the Audit Commission for the period (if any) beginning immediately after the end of that financial year and ending immediately before the abolition date.
- (2) A statement of account under this paragraph must be prepared in accordance with the last direction given by the Secretary of State to the Audit Commission under paragraph 11(1) of Schedule 1 to the Audit Commission Act 1998.
- (3) The Secretary of State must, as soon as is reasonably practicable after preparing a statement of account under this paragraph, send a copy of it to the Comptroller and Auditor General.
- (4) The Comptroller and Auditor General must—
- (a) examine, certify and report on the statement of account, and
  - (b) make arrangements for a copy of the statement and the report to be laid before Parliament.
- (5) Sub-paragraph (1)(a) does not apply if the Audit Commission has already sent a copy of the statement of account for that year to the Comptroller and Auditor General.
- (6) In that case, the repeal by this Act of paragraph 11 of Schedule 1 to the Audit Commission Act 1998 does not remove the obligation of the Comptroller and Auditor General to take the steps specified in that paragraph in relation to the statement of account if the Comptroller has not already done so.
- (7) In this paragraph “financial year” means the period of 12 months ending with 31st March in any year.

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#### Commencement Information

- II** Sch. 1 para. 3 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(a)** (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2; (17.12.2018) by S.I. 2018/1369, art. 2; (16.12.2020) by S.I. 2020/1565, art. 2)

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**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](#)