

---

**Changes to legislation:** *Local Audit and Accountability Act 2014, Cross Heading: Local Democracy, Economic Development and Construction Act 2009 (c. 20) 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. (See end of Document for details) View outstanding changes*

---

## SCHEDULES

### SCHEDULE 12

#### RELATED AMENDMENTS

*Local Democracy, Economic Development and Construction Act 2009 (c. 20)*

- 97 Chapter 3 of Part 2 of the Local Democracy, Economic Development and Construction Act 2009 (audit of entities connected with local authorities) is amended as follows.

---

**Commencement Information**

- II** Sch. 12 para. 97 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 98 (1) Section 36 (overview of Chapter) is amended as follows.
- (2) In subsection (1)—
- (a) for “an audit authority” substitute “ the Auditor General for Wales ”, and
  - (b) omit “English or”.
- (3) Omit subsections (2) and (4).
- (4) In subsection (6)(b) omit “section 27 of the Audit Commission Act 1998 (c. 18) or”.

---

**Commencement Information**

- I2** Sch. 12 para. 98 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 99 In section 37 (notification duties of local authorities) omit subsection (1).

---

**Commencement Information**

- I3** Sch. 12 para. 99 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 100 (1) Section 38 (power to appoint auditor) is amended as follows.
- (2) In subsection (1), for “an audit authority” substitute “ the Auditor General for Wales ”.
- (3) In subsection (3)(b)(ii)—
- (a) for “audit authority” substitute “ Auditor General for Wales ”, and
  - (b) for “37(1)(a) or (2)(a)” substitute “ 37(2)(a) ”.

**Changes to legislation:** Local Audit and Accountability Act 2014, Cross Heading: Local Democracy, Economic Development and Construction Act 2009 (c. 20) 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. (See end of Document for details) View outstanding changes

- (4) Omit subsection (4).
- (5) In subsection (6), for “appointing audit authority” substitute “ Auditor General for Wales ”.
- (6) Omit subsection (7).
- (7) In subsection (8), for “appointing audit authority” substitute “ Auditor General for Wales ”.

**Commencement Information**

**I4** Sch. 12 para. 100 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 101 (1) Section 39 (power to appoint replacement auditor) is amended as follows.
- (2) In subsection (1) for “an audit authority” substitute “ the Auditor General for Wales ”.
  - (3) For the remaining references to “audit authority” substitute “ Auditor General for Wales ”.

**Commencement Information**

**I5** Sch. 12 para. 101 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 102 (1) Section 40 (exclusions from power to appoint auditor) is amended as follows.
- (2) In subsection (1), for “An audit authority” substitute “ The Auditor General for Wales ”.
  - (3) In each of subsections (2) to (4), for “appointing audit authority” substitute “ Auditor General for Wales ”.
  - (4) In subsection (5) for “audit authority” substitute “ Auditor General for Wales ”.

**Commencement Information**

**I6** Sch. 12 para. 102 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 103 In section 41(1) (persons who may be appointed as auditor)—
- (a) in paragraph (a), for “appointing audit authority” substitute “ Auditor General for Wales ”, and
  - (b) in paragraph (b), for “that authority” substitute “ the Auditor General for Wales ”.

**Commencement Information**

**I7** Sch. 12 para. 103 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

---

**Changes to legislation:** Local Audit and Accountability Act 2014, Cross Heading: Local Democracy, Economic Development and Construction Act 2009 (c. 20) 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. (See end of Document for details) View outstanding changes

---

- 104 (1) Section 42 (terms of appointment of auditor) is amended as follows.
- (2) In subsection (5), for “appointing audit authority” substitute “ Auditor General for Wales ”.
- (3) Omit subsection (6).

---

**Commencement Information**

**I8** Sch. 12 para. 104 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 105 (1) Section 43 (right of entity to appoint auditor to conduct statutory audit) is amended as follows.
- (2) In each of subsections (3), (5) and (7), for “audit authority” substitute “ Auditor General for Wales ”.
- (3) In subsection (8)—
- (a) for “an audit authority” substitute “ the Auditor General for Wales ”,
- (b) in paragraph (a), for “audit authority” substitute “ Auditor General for Wales ”, and
- (c) for paragraph (b) substitute—  
“(b) the Welsh Ministers.”

---

**Commencement Information**

**I9** Sch. 12 para. 105 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 106 In section 44(5)(b) (functions of auditor not appointed to conduct statutory audit: duty to send report to appointing audit authority), for “appointing audit authority” substitute “ Auditor General for Wales ”.

---

**Commencement Information**

**I10** Sch. 12 para. 106 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 107 In section 45(4)(b) (duty of auditor to send public interest report to audit authority), for “audit authority” substitute “ Auditor General for Wales ”.

---

**Commencement Information**

**I11** Sch. 12 para. 107 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 108 In section 46 (codes of practice) omit subsections (1) to (3).

**Changes to legislation:** Local Audit and Accountability Act 2014, Cross Heading: Local Democracy, Economic Development and Construction Act 2009 (c. 20) 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. (See end of Document for details) View outstanding changes

#### Commencement Information

**I12** Sch. 12 para. 108 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 109 (1) Section 50 (fees for appointment of auditor) is amended as follows.
- (2) Omit subsection (1).
- (3) In subsection (3), for “Audit Commission or the Wales Audit Office (as the case may be)” substitute “Wales Audit Office”.
- (4) Omit subsection (4).
- (5) In subsection (5)—
- (a) omit “(4) or”, and
  - (b) for “Audit Commission or the Wales Audit Office (as the case may be)” substitute “Wales Audit Office”.
- (6) In subsection (6), for “Audit Commission or the Wales Audit Office (as the case may be)” substitute “Wales Audit Office”.
- (7) Omit subsections (8) and (9).
- (8) In subsection (12)—
- (a) for “Audit Commission or the Wales Audit Office (as the case may be)” in each place it occurs substitute “Wales Audit Office”, and
  - (b) for “(4) or (4A) (as the case may be)” substitute “(4A)”.

#### Commencement Information

**I13** Sch. 12 para. 109 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 110 (1) Section 51 (power of audit authority to require information) is amended as follows.
- (2) In the heading, for “audit authority” substitute “Auditor General for Wales”.
- (3) In subsection (1)—
- (a) for “appointing audit authority” substitute “Auditor General for Wales”, and
  - (b) for “it” substitute “the Auditor General for Wales”.
- (4) In subsection (2)—
- (a) for “an audit authority” substitute “the Auditor General for Wales”, and
  - (b) for “authority” substitute “Auditor General for Wales”.

#### Commencement Information

**I14** Sch. 12 para. 110 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 111 Omit section 52 (subsidiaries of Passenger Transport Executives).

---

**Changes to legislation:** Local Audit and Accountability Act 2014, Cross Heading: Local Democracy, Economic Development and Construction Act 2009 (c. 20) 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. (See end of Document for details) View outstanding changes

---

---

**Commencement Information**

**I15** Sch. 12 para. 111 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

112 (1) Section 53 (regulations) is amended as follows.

(2) In subsection (1), for “36(4)(b) or (5)(b)” substitute “ 36(5)(b) ”.

(3) Omit subsection (4).

(4) In subsection (5) omit “made by the Welsh Ministers”.

---

**Commencement Information**

**I16** Sch. 12 para. 112 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

113 In section 54(1) (interpretation) omit the definitions of “audit authority”, “Audit Commission” and “qualifying English local authority entity”.

---

**Commencement Information**

**I17** Sch. 12 para. 113 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

**Changes to legislation:**

Local Audit and Accountability Act 2014, Cross Heading: Local Democracy, Economic Development and Construction Act 2009 (c. 20) 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](#)