

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 04 February 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

Section 45

RELATED AMENDMENTS

Public Health Act 1875 (c. 55)

- 1 In section 265 of the Public Health Act 1875 (protection of members etc of authorities: exception for liability under section 17 or 18 of the Audit Commission Act 1998), omit the words from “Provided that” to “Audit Commission Act 1998”.

Commencement Information

- II** Sch. 12 para. 1 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

Prison Act 1952 (c. 52)

- 2 (1) Schedule A1 to the Prison Act 1952 (further provision about Her Majesty's Chief Inspector of Prisons) is amended as follows.
- (2) In paragraph 2(2) (duty to consult on inspection programme or inspection framework) omit paragraph (h) (the Audit Commission).
- (3) In paragraph 3(2) (power to prevent inspection by other person or body) omit paragraph (e) (the Audit Commission).
- (4) In paragraph 4 (duty to co-operate) omit paragraph (h) (the Audit Commission).
- (5) In paragraph 6 (assistance for other public authorities)—
- (a) after sub-paragraph (1) insert—
- “(1A) The Chief Inspector may do anything the Chief Inspector thinks appropriate to facilitate the carrying out of an inspection under section 10 of the Local Government Act 1999 (inspection of best value authorities).”, and
- (b) for sub-paragraph (2) substitute—
- “(2) Anything done under this paragraph may be done on such terms (including terms as to payment) as the Chief Inspector thinks fit.”

Commencement Information

- I2** Sch. 12 para. 2(1) in force at 4.4.2014 for specified purposes by [S.I. 2014/900](#), **art. 2(l)(i)**
- I3** Sch. 12 para. 2(1) in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(x)**
- I4** Sch. 12 para. 2(2)-(4) in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**
- I5** Sch. 12 para. 2(5) in force at 4.4.2014 by [S.I. 2014/900](#), **art. 2(l)(i)**

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Transport Act 1968 (c. 73)

- 3 In section 14 of the Transport Act 1968 (accounts of Passenger Transport Executives), for the subsection (3) that extends to England and Wales substitute—

“(3) As soon as the accounts of the Executive for any accounting period have been audited in accordance with the Local Audit and Accountability Act 2014, they must send a copy of the statement of accounts prepared by them for that period under section 3 of that Act, together with a copy of the auditor’s opinion on that statement—

- (a) to the Secretary of State,
- (b) to the Authority, and
- (c) to each of the councils of the districts comprised in the county which is coterminous with or includes the Executive’s area.”

Commencement Information

- I6** Sch. 12 para. 3 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. paras. 1, 7](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

Local Government Act 1972 (c. 70)

- 4 The Local Government Act 1972 is amended as follows.

Commencement Information

- I7** Sch. 12 para. 4 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

- 5 In section 86(1)(b) (disqualifications from being local authority member that do not trigger a declaration of vacancy), for the words from “under the Audit Commission Act 1998” to “or by virtue of” substitute “under section 79 of the Local Government Act 2000 or section 34 of the Localism Act 2011 or by virtue of”.

Commencement Information

- I8** Sch. 12 para. 5 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

- 6 In section 87(1)(d) (date of vacancy in local authority membership in case of disqualification under the Audit Commission Act 1998)—

- (a) for the words from “under the Audit Commission Act 1998” to “or by virtue of a” substitute “by virtue of a”, and
- (b) omit “relevant order or decision under that Act or (as the case may be) that”.

Commencement Information

- I9** Sch. 12 para. 6 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

- 7 In section 137(7A) (requirement for separate account for expenditure under that section)—

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- (a) for “section 14 of the Audit Commission Act 1998 (rights of inspection)” substitute “ section 25 of the Local Audit and Accountability Act 2014 (inspection of statements of accounts etc) ”, and
- (b) for “regulations under section 27” substitute “ section 3(3) ”.

Commencement Information

I10 Sch. 12 para. 7 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

- 8 Section 246(15) of the Local Government Act 1972 continues to have effect with the amendment made by paragraph 5(5) of Schedule 5 to the Local Government Finance Act 1982, that is with the substitution for “Sections 154 to 168 above” of “Section 168 above”.

Commencement Information

I11 Sch. 12 para. 8 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

House of Commons Disqualification Act 1975 (c. 24)

- 9 In Part 3 of Schedule 1 to the House of Commons Disqualification Act 1975—
- (a) omit the entry for the Controller of Audit appointed under paragraph 7(1) of Schedule 1 to the Audit Commission Act 1998, and
 - (b) omit the entry for any member of the Audit Commission for Local Authorities and the National Health Service in England in receipt of remuneration.

Commencement Information

I12 Sch. 12 para. 9 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

Local Government, Planning and Land Act 1980 (c. 65)

- 10 In section 2(7) of the Local Government, Planning and Land Act 1980 (recommended ways for local authorities to publish information), for paragraph (b) substitute—
- “(b) its inclusion in a statement of accounts prepared by an authority to which this section applies in accordance with section 3 of the Local Audit and Accountability Act 2014 or regulations under section 39 of the Public Audit (Wales) Act 2004 or in an abstract of accounts prepared by such an authority in accordance with regulations under section 105 of the Local Government (Scotland) Act 1973; or”.

Commencement Information

I13 Sch. 12 para. 10 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

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Building Act 1984 (c. 55)

- 11 In section 115 of the Building Act 1984 (protection of members etc of authorities) omit subsection (3) (exception for liability under section 17 or 18 of the Audit Commission Act 1998).

Commencement Information

I14 Sch. 12 para. 11 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

Further Education Act 1985 (c. 47)

- 12 In section 3(4) of the Further Education Act 1985 (duty of local authorities to keep accounts in addition to accounts under Audit Commission Act 1998), for “section 27 of the Audit Commission Act 1998” substitute “ section 3 of the Local Audit and Accountability Act 2014 ”.

Commencement Information

I15 Sch. 12 para. 12 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

Transport Act 1985 (c. 67)

- 13 (1) Section 76 of the Transport Act 1985 (audit of accounts of public transport companies) is amended as follows.

- (2) For subsection (1) substitute—

“(1A) In a case where a public transport company's controlling authority are—

- (a) a county council or county borough council in Wales, or
- (b) a composite authority of which both or all the constituent councils are county councils or county borough councils in Wales,

it shall be the duty of the controlling authority to exercise their control over that company so as to ensure that the company appoints as auditors of the company only persons who, in addition to meeting the requirements of Part 42 of the Companies Act 2006 (statutory auditors), are approved for appointment as such auditors by the Auditor General for Wales.

(1B) In any other case, it shall be the duty of a public transport company's controlling authority to exercise their control over that company so as to ensure that the company appoints as auditors of the company only persons who meet the requirements of Part 42 of the Companies Act 2006 (statutory auditors).”

- (3) In subsection (2), after “(1)” insert “ or (as the case may be) (1A) ”.

Commencement Information

I16 Sch. 12 para. 13 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

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Housing Associations Act 1985 (c. 69)

- 14 In section 75 of the Housing Associations Act 1985 (general functions) omit subsections (1A) and (1B) (function of the Housing Corporation of giving assistance to the Audit Commission).

Commencement Information

I17 Sch. 12 para. 14 in force at 1.4.2015 by S.I. 2015/841, art. 3(x)

Local Government Act 1986 (c. 10)

- 15 In section 5(4) of the Local Government Act 1986 (separate account of expenditure on publicity: application of section 27(1)(e) of the Audit Commission Act 1998 to right of inspection) for “section 27(1)(e) of the Audit Commission Act 1998” substitute “ section 32(1)(e) of the Local Audit and Accountability Act 2014 ”.

Commencement Information

I18 Sch. 12 para. 15 in force at 1.4.2015 by S.I. 2015/841, art. 3(x)

Airports Act 1986 (c. 31)

- 16 The Airports Act 1986 is amended as follows.

Commencement Information

I19 Sch. 12 para. 16 in force at 1.4.2015 by S.I. 2015/841, art. 3(x)

- 17 (1) Section 22 (other local authority capital controls in England and Wales) is amended as follows.

- (2) For subsection (5) substitute—

“(5) In a case where the controlling authority of a public airport company are—

- (a) a county council or county borough council in Wales, or
(b) a composite authority of which both or all the constituent councils are county councils or county borough councils in Wales,

it shall be the duty of the controlling authority to exercise their control over the public airport company so as to ensure that the company appoints as auditors of the company only persons who, in addition to meeting the requirements of Part 42 of the Companies Act 2006 (statutory auditors), are approved for appointment as such auditors by the Auditor General for Wales.

(5A) In any other case, it shall be the duty of the controlling authority of a public airport company to exercise their control over the company so as to ensure that the company appoints as auditors of the company only persons who meet the requirements of Part 42 of the Companies Act 2006 (statutory auditors).”

- (3) In subsection (6), after “(5)” insert “ or (as the case may be) (5A) ”.

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Commencement Information

I20 Sch. 12 para. 17 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 18 In section 24(3)(a) (provision of services by principal council for public airport companies: requirement for separate account)—
- (a) for “section 14 of the Audit Commission Act 1998 (rights of inspection)” substitute “ section 25 of the Local Audit and Accountability Act 2014 (inspection of statements of accounts etc) ”, and
 - (b) for “regulations under section 27” substitute “ section 3(3) ”.

Commencement Information

I21 Sch. 12 para. 18 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

Norfolk and Suffolk Broads Act 1988 (c. 4)

- 19 In section 17 of the Norfolk and Suffolk Broads Act 1988 (accounts and auditing), in the second subsection (11), for “section 27 of the Audit Commission Act 1998 (accounts and audit regulations)” substitute “ section 32 of the Local Audit and Accountability Act 2014 (accounts and audit regulations) ”.

Commencement Information

I22 Sch. 12 para. 19 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

Education Reform Act 1988 (c. 40)

- 20 The Education Reform Act 1988 is amended as follows.

Commencement Information

I23 Sch. 12 para. 20 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

- 21 In section 124B, omit subsection (5) (duty of certain higher education corporations to consult Audit Commission before appointing auditor in respect of first financial year).

Commencement Information

I24 Sch. 12 para. 21 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

- 22 In paragraph 18 of Schedule 7 (higher education corporations)—
- (a) omit sub-paragraph (4) (duty of certain higher education corporations to consult Audit Commission before appointing auditor in respect of first financial year),
 - (b) in sub-paragraph (5) for “that sub-paragraph” substitute “ sub-paragraph (3) above ”, and

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- (c) in sub-paragraph (6) omit the definitions of “the first financial year” and “financial year” and insert—

““financial year” means—

- (a) the period commencing with the date on which the corporation is established and ending with the second 31st March following that date, and
(b) each successive period of twelve months.”

Commencement Information

I25 Sch. 12 para. 22 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

Local Government and Housing Act 1989 (c. 42)

- 23 (1) Section 11 of the Local Government and Housing Act 1989 is amended as follows.
- (2) In subsection (1)—
- (a) omit “section 79 of the Local Government Act 1985 (public inspection of accounts etc) or in”, and
- (b) for “(which makes corresponding provision for Scotland)” insert “ (public inspection of accounts etc) ”.
- (3) In subsection (3) (confidentiality of staff records: definitions), in the definition of “relevant body” omit—
- (a) “the Audit Commission Act 1998 or”, and
- (b) “or, as the case may be, the Common Council of the City of London”.

Commencement Information

I26 Sch. 12 para. 23 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

- 24 (1) Until the coming into force of the repeal of Part 5 of the Local Government and Housing Act 1989 by section 216(1) of the Local Government and Public Involvement in Health Act 2007, section 70 of the Local Government and Housing Act 1989 (requirements for companies under control or subject to influence of local authorities) has effect with the following modifications.
- (2) In each of subsections (2) and (4), for “the Audit Commission Act 1998” substitute “ the Local Audit and Accountability Act 2014 ”.
- (3) In subsection (5) omit “or of the Audit Commission for Local Authorities and the National Health Service in England,”.

Commencement Information

I27 Sch. 12 para. 24 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

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Town and Country Planning Act 1990 (c. 8)

- 25 In section 2(6B) of the Town and Country Planning Act 1990 (application of certain provisions to joint planning boards) omit paragraph (a).

Commencement Information

I28 Sch. 12 para. 25 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

Environmental Protection Act 1990 (c. 43)

- 26 In paragraph 5 of Schedule 3 to the Environmental Protection Act 1990 (protection of members etc of authorities) omit the words “(other than any liability under section 17 or 18 of the Audit Commission Act 1998 (powers of district auditor and court))”.

Commencement Information

I29 Sch. 12 para. 26 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

Social Security Administration Act 1992 (c. 5)

- 27 The Social Security Administration Act 1992 is amended as follows.

Commencement Information

I30 Sch. 12 para. 27 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

- 28 In section 123(8) (unauthorised disclosure of information relating to particular persons: “persons employed in audit” etc)—
- (a) after paragraph (jza) insert—
 - “(jzb) a local auditor within the meaning of the Local Audit and Accountability Act 2014;”, and
 - (b) omit paragraph (ja).

Commencement Information

I31 Sch. 12 para. 28 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 2](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 29 Omit section 139BA (interaction with Audit Commission).

Commencement Information

I32 Sch. 12 para. 29 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

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Social Security Administration (Northern Ireland) Act 1992 (c. 8)

- 30 In section 117(8) of the Social Security Administration (Northern Ireland) Act 1992 (unauthorised disclosure of information relating to particular persons: Audit Commission)—
- (a) omit paragraph (gb), and
 - (b) after paragraph (gc) insert—
 - “(gd) a local auditor within the meaning of the Local Audit and Accountability Act 2014;
 - (ge) the Auditor General for Wales and any member of the Auditor General's staff;
 - (gf) any member of the staff of the Wales Audit Office, and any person providing services to that Office;”.

Commencement Information

I33 Sch. 12 para. 30 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 2](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

Police Act 1996 (c. 16)

- 31 (1) Schedule 4A to the Police Act 1996 (further provisions about Her Majesty's Inspectors of Constabulary) is amended as follows.
- (2) In paragraph 2(2) (duty to consult on inspection programme or inspection framework) omit paragraph (h) (the Audit Commission).
 - (3) In paragraph 3(2) (power to prevent inspection by other person or body) omit paragraph (e) (the Audit Commission).
 - (4) In paragraph 4 (duty to co-operate) omit paragraph (h) (the Audit Commission).
 - (5) In paragraph 6 (assistance for other public authorities)—
 - (a) after sub-paragraph (1) insert—

“(1A) The chief inspector of constabulary may do anything the chief inspector thinks appropriate to facilitate the carrying out of an inspection under section 10 of the Local Government Act 1999 (inspection of best value authorities).”, and
 - (b) for sub-paragraph (2) substitute—

“(2) Anything done under this paragraph may be done on such terms (including terms as to payment) as the chief inspector of constabulary thinks fit.”

Commencement Information

I34 Sch. 12 para. 31(1) in force at 4.4.2014 for specified purposes by [S.I. 2014/900](#), [art. 2\(1\)\(ii\)](#)

I35 Sch. 12 para. 31 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), [art. 3\(x\)](#)

I36 Sch. 12 para. 31(2)-(4) in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

I37 Sch. 12 para. 31(5) in force at 4.4.2014 by [S.I. 2014/900](#), [art. 2\(1\)\(ii\)](#)

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Noise Act 1996 (c. 37)

32 The Noise Act 1996 is amended as follows.

Commencement Information

I38 Sch. 12 para. 32 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

33 In section 12 (protection of members etc of authorities) omit subsection (2) (exception for liability under section 17 or 18 of the Audit Commission Act 1998).

Commencement Information

I39 Sch. 12 para. 33 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

34 In section 14(4) (application of Act to Northern Ireland), in paragraph (g), for “for subsection (2) there is substituted” substitute “ after subsection (1) there is inserted ”.

Commencement Information

I40 Sch. 12 para. 34 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

Local Government (Contracts) Act 1997 (c. 65)

35 (1) Section 8 of the Local Government (Contracts) Act 1997 (audit reviews) is amended as follows.

(2) In subsection (1)—

- (a) in paragraph (a), for “section 17 of the Audit Commission Act 1998” substitute “ section 28 of the Local Audit and Accountability Act 2014 ”,
- (b) omit paragraphs (b) and (c), and
- (c) in the closing words, for “any of paragraphs (a) to (c)” substitute “ that paragraph ”.

(3) Omit subsection (2).

Commencement Information

I41 Sch. 12 para. 35 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

Local Government Act 1999 (c. 27)

36 (1) Section 23 of the Local Government Act 1999 (accounts of best value authorities) is amended as follows.

(2) In subsection (4) omit paragraph (a).

(3) In subsection (7) for “an auditor appointed by the Audit Commission” substitute “ a local auditor appointed in accordance with the Local Audit and Accountability Act 2014 or provision made under it ”.

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Commencement Information

I42 Sch. 12 para. 36 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 2](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

Greater London Authority Act 1999 (c. 29)

37 The Greater London Authority Act 1999 is amended as follows.

Commencement Information

I43 Sch. 12 para. 37 in force at 12.2.2015 for specified purposes by [S.I. 2015/223](#), **art. 2**

I44 Sch. 12 para. 37 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(x)**

38 In section 7(b) (disqualifications from being an Assembly member that do not trigger a declaration of vacancy) omit sub-paragraph (i) (disqualification under the Audit Commission Act 1998).

Commencement Information

I45 Sch. 12 para. 38 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

39 In section 9(1)(f) (date of vacancy in Assembly membership in case of disqualification under the Audit Commission Act 1998)—
(a) omit “the Audit Commission Act 1998 or”, and
(b) omit “that Act of 1998 or”.

Commencement Information

I46 Sch. 12 para. 39 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

40 In section 14(a) (disqualifications from being Mayor that do not trigger a declaration of vacancy) omit sub-paragraph (i) (disqualification under the Audit Commission Act 1998).

Commencement Information

I47 Sch. 12 para. 40 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

41 In section 21(1)(e) (disqualification from election as Assembly member or the Mayor) omit sub-paragraph (ii) and the “or” immediately preceding that sub-paragraph (disqualification under the Audit Commission Act 1998).

Commencement Information

I48 Sch. 12 para. 41 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

42 In section 125(2) (certification of information)—
(a) omit “in one or both of the following ways”, and

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- (b) omit paragraph (b) and the “and” which precedes it.

Commencement Information

I49 Sch. 12 para. 42 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

- 43 (1) Section 134 (summary statement of accounts of Authority and other bodies) is amended as follows.
- (2) In subsection (4) (application of section 14 of the Audit Commission Act 1998 to summary statement of accounts)—
- (a) for “Section 14 of the Audit Commission Act 1998 (inspection of statements of accounts and auditors' reports)” substitute “ Section 25 of the Local Audit and Accountability Act 2014 (inspection of statements of accounts etc) ”, and
- (b) for “regulations under section 27” substitute “ section 3(3) ”.
- (3) In subsection (5) (disapplication of public inspection etc provisions in Audit Commission Act 1998 in relation to summary statement of accounts), for “Sections 15 to 24 of the Audit Commission Act 1998” substitute “ Sections 26 to 31 of the Local Audit and Accountability Act 2014, and Schedule 8 to that Act ”.
- (4) In subsection (6) (application of section 27 of the Audit Commission Act 1998 to summary statement of accounts)—
- (a) for “Section 27 of the Audit Commission Act 1998” substitute “ Section 32 of the Local Audit and Accountability Act 2014 ”, and
- (b) omit “accounts or”.

Commencement Information

I50 Sch. 12 para. 43(1)(4) in force at 12.2.2015 for specified purposes by [S.I. 2015/223](#), [art. 2](#)

I51 Sch. 12 para. 43(1) (4) in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), [art. 3\(x\)](#)

I52 Sch. 12 para. 43(2) (3) in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

Crown Prosecution Service Inspectorate Act 2000 (c. 10)

- 44 (1) The Schedule to the Crown Prosecution Service Inspectorate Act 2000 (further provisions about Her Majesty's Chief Inspector of the Crown Prosecution Service) is amended as follows.
- (2) In paragraph 2(2) (duty to consult on inspection programme or inspection framework) omit paragraph (h) (the Audit Commission).
- (3) In paragraph 4 (duty to co-operate) omit paragraph (h) (the Audit Commission).
- (4) In paragraph 6 (assistance for other public authorities)—
- (a) after sub-paragraph (1) insert—
- “(1A) The Chief Inspector may do anything the Chief Inspector thinks appropriate to facilitate the carrying out of an inspection under section 10 of the Local Government Act 1999 (inspection of best value authorities).”, and
- (b) for sub-paragraph (2) substitute—

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“(2) Anything done under this paragraph may be done on such terms (including terms as to payment) as the Chief Inspector thinks fit.”

Commencement Information

- I53** Sch. 12 para. 44(1) in force at 4.4.2014 for specified purposes by [S.I. 2014/900](#), [art. 2\(1\)\(iii\)](#)
I54 Sch. 12 para. 44(1) in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), [art. 3\(x\)](#)
I55 Sch. 12 para. 44(2) (3) in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)
I56 Sch. 12 para. 44(4) in force at 4.4.2014 by [S.I. 2014/900](#), [art. 2\(1\)\(iii\)](#)

Freedom of Information Act 2000 (c. 36)

- 45 In Part 6 of Schedule 1 to the Freedom of Information Act 2000 (other public bodies and offices to which the Act applies) omit the entry for the Audit Commission for Local Authorities and the National Health Service in England.

Commencement Information

- I57** Sch. 12 para. 45 in force at 1.4.2018 by [S.I. 2016/675](#), [art. 3](#)

Criminal Justice and Court Services Act 2000 (c. 43)

- 46 (1) Schedule 1A to the Criminal Justice and Court Services Act 2000 (further provisions about Her Majesty's Inspectorate of Probation) is amended as follows.
- (2) In paragraph 2(2) (duty to consult on inspection programme or inspection framework) omit paragraph (h) (the Audit Commission).
- (3) In paragraph 3(2) (power to prevent inspection by other person or body) omit paragraph (e) (the Audit Commission).
- (4) In paragraph 4 (duty to co-operate) omit paragraph (h) (the Audit Commission).
- (5) In paragraph 6 (assistance for other public authorities)—
- (a) after sub-paragraph (1) insert—
- “(1A) The chief inspector may do anything the chief inspector thinks appropriate to facilitate the carrying out of an inspection under section 10 of the Local Government Act 1999 (inspection of best value authorities).”, and
- (b) for sub-paragraph (2) substitute—
- “(2) Anything done under this paragraph may be done on such terms (including terms as to payment) as the chief inspector thinks fit.”

Commencement Information

- I58** Sch. 12 para. 46(1) in force at 4.4.2014 for specified purposes by [S.I. 2014/900](#), [art. 2\(1\)\(iv\)](#)
I59 Sch. 12 para. 46(1) in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), [art. 3\(x\)](#)
I60 Sch. 12 para. 46(2)-(4) in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)
I61 Sch. 12 para. 46(5) in force at 4.4.2014 by [S.I. 2014/900](#), [art. 2\(1\)\(iv\)](#)

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Public Finance and Accountability (Scotland) Act 2000 (ASP 1)

- 47 (1) Section 26D of the Public Finance and Accountability (Scotland) Act 2000 (disclosure of results of data matching etc) is amended as follows.
- (2) In subsection (4) for paragraph (b) substitute—
- “(b) the Secretary of State,
 - (ba) the Minister for the Cabinet Office,
 - (bb) a local auditor within the meaning of the Local Audit and Accountability Act 2014.”.
- (3) In subsection (7) in the definition of “relevant NHS body” for paragraph (b) substitute—
- “(b) a body mentioned in paragraph (a), (b) or (c) of paragraph 4(12) of Schedule 9 to the Local Audit and Accountability Act 2014 (“relevant NHS body”);”.

Commencement Information

I62 Sch. 12 para. 47 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 2](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

Anti-terrorism, Crime and Security Act 2001 (c. 24)

- 48 In Part 1 of Schedule 4 to the Anti-terrorism, Crime and Security Act 2001 (extension of existing disclosure powers under other Acts)—
- (a) omit paragraph 41 (application to Audit Commission Act 1998), and
 - (b) after paragraph 53E insert—
- “53F Paragraph 2 of Schedule 11 to the Local Audit and Accountability Act 2014.”

Commencement Information

I63 Sch. 12 para. 48 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

Local Government Act 2003 (c. 26)

- 49 The Local Government Act 2003 is amended as follows.

Commencement Information

I64 Sch. 12 para. 49 in force at 10.2.2015 for specified purposes by [S.I. 2015/179](#), [art. 2](#)

I65 Sch. 12 para. 49 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), [art. 3\(x\)](#)

- 50 (1) Section 21 (accounting practices) is amended as follows.
- (2) In subsection (4) (enactments to which definition of proper practices applies) omit paragraph (d) (the Audit Commission Act 1998).
- (3) For subsection (6) (local authorities to which the section applies) substitute—

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- “(6) In this section, “local authority” includes—
- (a) a parish council,
 - (b) a parish meeting of a parish which does not have a separate parish council,
 - (c) a community council,
 - (d) a Passenger Transport Executive,
 - (e) the London Waste and Recycling Board,
 - (f) charter trustees (within the meaning of the Local Audit and Accountability Act 2014),
 - (g) a port health authority for a port health district that is wholly in England,
 - (h) a conservation board established by order of the Secretary of State under section 86 of the Countryside and Rights of Way Act 2000,
 - (i) a chief constable for a police force for a police area in England,
 - (j) the Commissioner of Police of the Metropolis,
 - (k) an internal drainage board for an internal drainage district—
 - (i) wholly in England, or
 - (ii) partly in England and partly in Wales, and
 - (l) any other person or body which for the time being is a relevant authority for the purposes of the Local Audit and Accountability Act 2014 and—
 - (i) is not listed in paragraphs (a) to (k) or section 23(1),
 - (ii) is not a health service body (within the meaning of that Act),
 - (iii) is not specified in regulations under section 23(2), and
 - (iv) does not fall within a class of bodies so specified.”

Commencement Information

- I66** Sch. 12 para. 50(1)(3) in force at 10.2.2015 for specified purposes by [S.I. 2015/179](#), [art. 2](#)
I67 Sch. 12 para. 50(1) (3) in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), [art. 3\(x\)](#)
I68 Sch. 12 para. 50(2) in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

- 51 In section 22 (meaning of “revenue account” for the purposes of certain enactments), for subsection (3) (local authorities to which the section applies) substitute—

- “(3) In this section, “local authority” includes—
- (a) a parish council,
 - (b) a parish meeting of a parish which does not have a separate parish council,
 - (c) a community council,
 - (d) a Passenger Transport Executive,
 - (e) the London Waste and Recycling Board,
 - (f) charter trustees (within the meaning of the Local Audit and Accountability Act 2014),
 - (g) a port health authority for a port health district that is wholly in England,

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- (h) a conservation board established by order of the Secretary of State under section 86 of the Countryside and Rights of Way Act 2000,
- (i) a chief constable for a police force for a police area in England,
- (j) the Commissioner of Police of the Metropolis,
- (k) an internal drainage board for an internal drainage district—
 - (i) wholly in England, or
 - (ii) partly in England and partly in Wales, and
- (l) any other person or body which for the time being is a relevant authority for the purposes of the Local Audit and Accountability Act 2014 and—
 - (i) is not listed in paragraphs (a) to (k) or section 23(1),
 - (ii) is not a health service body (within the meaning of that Act),
 - (iii) is not specified in regulations under section 23(2), and
 - (iv) does not fall within a class of bodies so specified.”

Commencement Information

I69 Sch. 12 para. 51 in force at 10.2.2015 for specified purposes by [S.I. 2015/179](#), [art. 2](#)

I70 Sch. 12 para. 51 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), [art. 3\(x\)](#)

- 52 In section 24 (by which, in the application of Part 1 to Wales, references to the Welsh Ministers are substituted for references to the Secretary of State), after subsection (1) insert—

“(1A) Subsection (1) does not apply to section 21 to the extent that it confers functions on the Secretary of State in relation to a person or body that—

- (a) is a relevant authority for the purposes of the Local Audit and Accountability Act 2014, and
- (b) exercises functions in relation to an area that is partly in England and partly in Wales.”

Commencement Information

I71 Sch. 12 para. 52 in force at 10.2.2015 for specified purposes by [S.I. 2015/179](#), [art. 2](#)

I72 Sch. 12 para. 52 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), [art. 3\(x\)](#)

- 53 Omit section 99 (categorisation of English local authorities by reference to performance).

Commencement Information

I73 Sch. 12 para. 53 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 9\(1\)](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), [art. 2](#))

- 54 (1) Section 100 (exercise of powers by reference to authorities' performance categories) is amended as follows.
- (2) Omit subsections (1) and (2).
- (3) In subsection (3), for “those powers” substitute “ certain powers ”.

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(4) Omit subsections (4) to (8).

Commencement Information

I74 Sch. 12 para. 54 in force at 1.4.2015 by S.I. 2015/841, art. 3(x) (with Sch. para. 9(2)) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

Health and Social Care (Community Health and Standards) Act 2003 (c. 43)

55 The Health and Social Care (Community Health and Standards) Act 2003 is amended as follows.

Commencement Information

I75 Sch. 12 para. 55 in force at 1.4.2015 by S.I. 2015/841, art. 3(x)

56 In section 95 (studies as to economy, efficiency etc), omit subsection (4).

Commencement Information

I76 Sch. 12 para. 56 in force at 1.4.2015 by S.I. 2015/841, art. 3(x)

57 In section 148 (interpretation of Part 2) omit the definition of “the Audit Commission”.

Commencement Information

I77 Sch. 12 para. 57 in force at 1.4.2015 by S.I. 2015/841, art. 3(x)

Audit and Accountability (Northern Ireland) Order 2003 (SI 2003/418 (NI 5))

58 (1) Article 4D of the Audit and Accountability (Northern Ireland) Order 2003 (disclosure of results of data matching etc) is amended as follows.

(2) In paragraph (2)(b) after “body”, in each place, insert “ or person ”.

(3) In paragraph (3) after “bodies” insert “ and persons ”.

(4) In that paragraph, for sub-paragraph (a) substitute—

“(a) the Secretary of State,

(aa) the Minister for the Cabinet Office,

(ab) a local auditor within the meaning of the Local Audit and Accountability Act 2014.”.

(5) In paragraph (4) after “body”, where it first occurs, insert “ or person ”.

(6) In paragraph (6)(b) for paragraph (ii) substitute—

“(ii) a body mentioned in paragraph (a), (b) or (c) of paragraph 4(12) of Schedule 9 to the Local Audit and Accountability Act 2014 (“relevant NHS body”).”.

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Commencement Information

I78 Sch. 12 para. 58 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 2](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

Public Audit (Wales) Act 2004 (c. 23)

59 The Public Audit (Wales) Act 2004 is amended as follows.

Commencement Information

I79 Sch. 12 para. 59 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

60 Omit section 43 (co-operation with Audit Commission).

Commencement Information

I80 Sch. 12 para. 60 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

61 Omit section 57 (provision of information to Audit Commission).

Commencement Information

I81 Sch. 12 para. 61 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

62 (1) Section 62 (co-operation) is amended as follows.

(2) Omit paragraph (b).

(3) In the heading (in its original form and as substituted by paragraph 61(3) of Schedule 4 to the Public Audit (Wales) Act 2013 (anaw 3)) omit “ , Audit Commission ”.

Commencement Information

I82 Sch. 12 para. 62 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

63 (1) Section 64D (disclosure of results of data matching etc) is amended as follows.

(2) In subsection (2)(b) after “body”, in each place, insert “ or person ”.

(3) In subsection (3) after “bodies” insert “ and persons ”.

(4) In that subsection, for paragraph (a) substitute—

“(a) the Secretary of State,

(aa) the Minister for the Cabinet Office,

(ab) a local auditor within the meaning of the Local Audit and Accountability Act 2014.”.

(5) In subsection (4) after “body”, where it first occurs, insert “ or person ”.

(6) In subsection (6)(b) for sub-paragraph (ii) substitute—

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“(ii) a body mentioned in paragraph (a), (b) or (c) of paragraph 4(12) of Schedule 9 to the Local Audit and Accountability Act 2014 (“relevant NHS body”);”.

Commencement Information

I83 Sch. 12 para. 63 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 2](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

64 Omit sections 69 and 70 (transitional provision: local government bodies in Wales and Welsh NHS bodies).

Commencement Information

I84 Sch. 12 para. 64 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

- 65 (1) Schedule 3 (transfer schemes) is amended as follows.
- (2) In paragraph 1(1), omit paragraph (b) and the “and” preceding it.
- (3) In paragraph 2—
- (a) at the end of paragraph (a) insert “ and ”,
 - (b) in paragraph (b) omit “in the case of an order containing a scheme within paragraph 1(1)(a),” and
 - (c) omit paragraph (c) and the “and” preceding it.

Commencement Information

I85 Sch. 12 para. 65 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

- 66 (1) The amendments of Schedule 3 to the Public Audit (Wales) Act 2004 by paragraph 65 do not affect—
- (a) the transfers of property, rights and liabilities of the Audit Commission in accordance with a scheme under that Schedule, or
 - (b) the operation of that Schedule or of such a scheme in relation to those transfers.
- (2) In this paragraph “the Audit Commission” means the Audit Commission for Local Authorities and the National Health Service in England.

Commencement Information

I86 Sch. 12 para. 66 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

Companies (Audit, Investigations and Community Enterprise) Act 2004 (c. 27)

67 In section 16 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 (grants to bodies concerned with accounting standards etc) after subsection (6) insert—

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“(6A) References in this section to Part 42 of the Companies Act 2006 or to paragraph 21, 22, 23(1) or 24(1) of Schedule 10 to that Act include that Part or paragraph as it has effect by virtue of Schedule 5 to the Local Audit and Accountability Act 2014 (which applies Part 42 with modifications in relation to audits of local authorities etc).

(6B) The reference in the definition of “professional accountancy body” in subsection (5) to section 1220 of the Companies Act 2006 includes a reference to section 1219 of that Act as it has effect by virtue of Schedule 5 to the Local Audit and Accountability Act 2014.”

Commencement Information

I87 Sch. 12 para. 67 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

Children Act 2004 (c. 31)

68 In section 20(4) of the Children Act 2004 (joint area review: persons to whom that section applies) omit paragraph (e).

Commencement Information

I88 Sch. 12 para. 68 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

Education and Inspections Act 2006 (c. 40)

69 (1) Schedule 13 to the Education and Inspections Act 2006 (interaction between Her Majesty's Chief Inspector of Education, Children's Services and Skills and other authorities) is amended as follows.

(2) In paragraph 1 (meaning of inspection authorities)—

(a) in sub-paragraph (2)—

(i) at the end of paragraph (d) insert “, and”, and

(ii) omit paragraph (h) and the “and” preceding it, and

(b) in sub-paragraph (3), for paragraph (f) substitute—

“(f) the Care Quality Commission.”

(3) In paragraph 8 (advice or assistance for other public authorities)—

(a) after sub-paragraph (1) insert—

“(1A) The Chief Inspector may do anything the Chief Inspector thinks appropriate to facilitate the carrying out of an inspection under section 10 of the Local Government Act 1999 (inspection of best value authorities).”, and

(b) for sub-paragraph (2) substitute—

“(2) Anything done under this paragraph may be done on such terms as the Chief Inspector thinks fit.”

(4) In paragraph 10(a) (charges for advice or assistance) for “providing advice or assistance” substitute “doing anything”.

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Commencement Information

- I89** Sch. 12 para. 69(1) in force at 4.4.2014 for specified purposes by [S.I. 2014/900, art. 2\(1\)\(v\)](#)
I90 Sch. 12 para. 69(1) in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841, art. 3\(x\)](#)
I91 Sch. 12 para. 69(2) in force at 1.4.2015 by [S.I. 2015/841, art. 3\(x\)](#)
I92 Sch. 12 para. 69(3)(4) in force at 4.4.2014 by [S.I. 2014/900, art. 2\(1\)\(v\)](#)

National Health Service Act 2006 (c. 41)

70 The National Health Service Act 2006 is amended as follows.

Commencement Information

- I93** Sch. 12 para. 70 in force at 1.4.2015 by [S.I. 2015/841, art. 3\(x\)](#)

71 In Schedule 1A (clinical commissioning groups), in paragraph 17(5), for the words from “Audit Commission Act 1998” to the end substitute “ Local Audit and Accountability Act 2014 ”.

Commencement Information

- I94** Sch. 12 para. 71 in force at 1.4.2015 by [S.I. 2015/841, art. 3\(x\)](#)

72 Schedule 7 (constitution of public benefit corporations: auditors) is amended as follows.

Commencement Information

- I95** Sch. 12 para. 72 in force at 1.4.2015 by [S.I. 2015/841, art. 3\(x\)](#)

- 73 (1) Paragraph 23 is amended as follows.
- (2) In sub-paragraph (3)—
- (a) after “may be” insert “ an individual or a firm ”, and
- (b) omit paragraphs (a) to (c).
- (3) In sub-paragraph (4)—
- (a) after paragraph (a) insert—
- “(aa) eligible for appointment as a local auditor (see Part 4 of the Local Audit and Accountability Act 2014), or”,
- (b) omit paragraph (b), and
- (c) in paragraph (c) for “any other” substitute “ a ”.
- (4) Omit sub-paragraph (5).
- (5) In sub-paragraph (7)—
- (a) omit the definition of “the Audit Commission” (and the “and” which follows it), and
- (b) in the definition of “firm” for “the Audit Commission Act 1998 (see section 51(3) of that Act)” substitute “ section 1261(1) of the Companies Act 2006 ”.

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Commencement Information

I96 Sch. 12 para. 73 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 2](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

74 (1) Paragraph 24 is amended as follows.

(2) After sub-paragraph (4) insert—

“(4A) The auditor must, in carrying out functions in relation to the accounts—

- (a) comply with the code of audit practice applicable to the accounts that is for the time being in force (see Schedule 6 to the Local Audit and Accountability Act 2014), and
- (b) have regard to guidance issued by the Comptroller and Auditor General under paragraph 9 of that Schedule (as it has effect by virtue of paragraph 10(6) of that Schedule).

(4B) The auditor of the accounts must comply with any directions given by the Secretary of State as to arrangements to monitor the standard of the work of auditors in the performance of audits under this paragraph (including arrangements to inspect that work).

(4C) The arrangements mentioned in sub-paragraph (4B) may include arrangements made by the regulator or by any other person the Secretary of State considers appropriate.”

(3) Omit sub-paragraph (5).

Commencement Information

I97 Sch. 12 para. 74 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

75 In Schedule 15 (accounts and audit of certain NHS bodies), in paragraph 4—

- (a) in sub-paragraph (2) for the words from “Audit Commission Act 1998” to the end substitute “Local Audit and Accountability Act 2014”, and
- (b) omit sub-paragraph (4).

Commencement Information

I98 Sch. 12 para. 75 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

76 (1) Until the repeal of Chapter 3 of Part 2 of the National Health Service Act 2006 by section 179 of the Health and Social Care Act 2012 is fully in force, Schedule 4 to the National Health Service Act 2006 (NHS trusts) has effect with the following modifications.

(2) In paragraph 12 (reports and other information)—

- (a) in sub-paragraph (2)(b) for “section 8 of the Audit Commission Act 1998 (c. 18) or paragraph 19 of Schedule 8 to the Government of Wales Act 2006 (c. 32)” substitute “paragraph 1 of Schedule 7 to the Local Audit and Accountability Act 2014”, and

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- (b) in sub-paragraph (2A) for “section 8 of the Audit Commission Act 1998” substitute “paragraph 1 of Schedule 7 to the Local Audit and Accountability Act 2014”.

Commencement Information

I99 Sch. 12 para. 76 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

National Health Service (Wales) Act 2006 (c. 42)

- 77 In paragraph 12(2)(b) of Schedule 3 to the National Health Service (Wales) Act 2006 (NHS trusts established under section 18 of that Act: reports and other information) omit “section 8 of the Audit Commission Act 1998 (c. 18) or”.

Commencement Information

I100 Sch. 12 para. 77 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

Companies Act 2006 (c. 46)

- 78 In Part 1 of Schedule 11A to the Companies Act 2006 (specified persons for the purposes of the disclosure provisions in section 1224A of that Act), after paragraph 17 insert—
- 17A** A recognised supervisory body as defined in section 1217(4) and Schedule 10 as they have effect by virtue of Schedule 5 to the Local Audit and Accountability Act 2014.
- 17B** A recognised qualifying body as defined in section 1219(13) as it has effect by virtue of that Schedule.
- 17C** A body designated by the Secretary of State under section 1252 (delegation of the Secretary of State's functions) as it has effect by virtue of that Schedule.
- 17D** A body with which a recognised supervisory body within the meaning of that Act is participating in arrangements for the purposes of paragraph 23 (independent monitoring of certain audits) or 24 (independent investigation of public interest cases) of Schedule 10 as it has effect by virtue of that Schedule.”

Commencement Information

I101 Sch. 12 para. 78 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

Serious Crime Act 2007 (c. 27)

- 79 In paragraph 9 of Schedule 13 to the Serious Crime Act 2007 (modification of section 32D(8)(b) of the Audit Commission Act 1998 pending increase in magistrates' court sentencing powers) omit paragraph (a).

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Commencement Information

I102 Sch. 12 para. 79 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

Local Government and Public Involvement in Health Act 2007 (c. 28)

80 The Local Government and Public Involvement in Health Act 2007 is amended as follows.

Commencement Information

I103 Sch. 12 para. 80 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

81 Omit section 148 (Benefit Fraud Inspectorate: transfers to the Audit Commission).

Commencement Information

I104 Sch. 12 para. 81 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

82 In section 212(7) (entities controlled by local authorities: definitions)—

- (a) in the definition of “English local authority” after “England” insert “, and includes a local authority which exercises functions in relation to an area which is partly in England and partly in Wales ”,
- (b) for the definition of “financial year” substitute—
 - ““financial year” means a period for which—
 - (a) a statement of accounts of the local authority must be prepared by reason of section 3 of the Local Audit and Accountability Act 2014, or
 - (b) accounts of the local authority must be prepared by reason of section 13 of the Public Audit (Wales) Act 2004;”, and
- (c) in the definition of “local authority” for paragraph (b) substitute—
 - “(b) in the case of a body in Wales, is required to prepare statements of accounts by regulations made under section 39 of the Public Audit (Wales) Act 2004;”.

Commencement Information

I105 Sch. 12 para. 82 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

83 (1) Section 214 (further provision about orders under section 212) is amended as follows.

- (2) In subsection (1)—
 - (a) after “section 212” insert “ made by the Welsh Ministers ”,
 - (b) before “local authority” insert “ Welsh ”, and
 - (c) for “the appropriate person” substitute “ the Auditor General for Wales ”.
- (3) Omit subsection (2).
- (4) In subsection (9) after “qualifying person” insert— “ Welsh local authority; ”.

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 04 February 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

(5) Omit subsection (10).

Commencement Information

I106 Sch. 12 para. 83 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

84 Omit Schedule 10 (Benefit Fraud Inspectorate: transfer schemes).

Commencement Information

I107 Sch. 12 para. 84 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

- 85 (1) The repeals of section 148 of and Schedule 10 to the Local Government and Public Involvement in Health Act 2007 by paragraphs 81 and 84 do not affect—
- (a) the transfers of property, rights and liabilities of the Secretary of State or a person authorised under section 139A of the Social Security Administration Act 1992 to the Audit Commission by a scheme under that section and that Schedule, or
 - (b) the operation of that section and that Schedule or of such a scheme in relation to those transfers.
- (2) Sub-paragraph (1) is subject to the provisions of a transfer scheme under paragraph 1 of Schedule 1 (transfer of property, rights and liabilities to Audit Commission).
- (3) In this paragraph “the Audit Commission” means the Audit Commission for Local Authorities and the National Health Service in England.

Commencement Information

I108 Sch. 12 para. 85 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

Health and Social Care Act 2008 (c. 14)

86 The Health and Social Care Act 2008 is amended as follows.

Commencement Information

I109 Sch. 12 para. 86 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

87 Omit section 56 (role of Audit Commission in undertaking or promoting health care studies).

Commencement Information

I110 Sch. 12 para. 87 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

- 88 (1) Schedule 4 (interaction between Care Quality Commission and other authorities) is amended as follows.
- (2) In paragraph 1 (meaning of inspection authorities)—

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 04 February 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

- (a) in sub-paragraph (2)—
 - (i) at the end of paragraph (d) insert “, and”, and
 - (ii) omit paragraph (g) and the “and” preceding it, and
 - (b) in sub-paragraph (3)—
 - (i) at the end of paragraph (d) insert “, and”, and
 - (ii) omit paragraph (g) and the “and” preceding it.
- (3) In paragraph 9 (advice or assistance for other public authorities)—
- (a) after sub-paragraph (1) insert—
 - “(1A) The Commission may do anything it thinks appropriate to facilitate the carrying out of an inspection under section 10 of the Local Government Act 1999 (inspection of best value authorities).”, and
 - (b) for sub-paragraph (2) substitute—
 - “(2) Anything done under this paragraph may be done on such terms, including terms as to payment, as the Commission thinks fit.”

Commencement Information

- I111** Sch. 12 para. 88(1) in force at 4.4.2014 for specified purposes by [S.I. 2014/900, art. 2\(l\)\(vi\)](#)
- I112** Sch. 12 para. 88(1) in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841, art. 3\(x\)](#)
- I113** Sch. 12 para. 88(2) in force at 1.4.2015 by [S.I. 2015/841, art. 3\(x\)](#)
- I114** Sch. 12 para. 88(3) in force at 4.4.2014 by [S.I. 2014/900, art. 2\(l\)\(vi\)](#)

Housing and Regeneration Act 2008 (c. 17)

89 The Housing and Regeneration Act 2008 is amended as follows.

Commencement Information

- I115** Sch. 12 para. 89 in force at 1.4.2015 by [S.I. 2015/841, art. 3\(x\)](#)

90 Omit section 106A (co-operation between the Regulator of Social Housing and the Audit Commission).

Commencement Information

- I116** Sch. 12 para. 90 in force at 1.4.2015 by [S.I. 2015/841, art. 3\(x\)](#)

91 In section 128(4)(a) (duty of local authority which is registered provider of social housing to send reports under section 8 of the Audit Commission Act 1998 to the Regulator), for “any immediate report under section 8 of the Audit Commission Act 1998 (immediate and other reports in the public interest)” substitute “any report under paragraph 1 of Schedule 7 to the Local Audit and Accountability Act 2014 (public interest reports)”.

Commencement Information

- I117** Sch. 12 para. 91 in force at 1.4.2015 by [S.I. 2015/841, art. 3\(x\)](#)

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 04 February 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

- 92 In section 196(1) (duty of Regulator to consult listed bodies before setting standards etc) omit paragraph (d) (the Audit Commission).

Commencement Information

I118 Sch. 12 para. 92 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

- 93 In section 197(4) (duty of Secretary of State to consult listed bodies before giving direction to Regulator) omit paragraph (c).

Commencement Information

I119 Sch. 12 para. 93 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

- 94 In section 201 (arrangements by Regulator for inspections by third party) omit subsection (7A) (inspections treated as carried out by regulator for purposes of Schedule 2A to the Audit Commission Act 1998).

Commencement Information

I120 Sch. 12 para. 94 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

- 95 (1) Section 210A (extraordinary report: local authorities) is amended as follows.
- (2) In subsection (1), for the words from “the Audit Commission” to the end substitute “ the regulator may require the local authority to allow its accounts, so far as they relate to the provision of social housing, to be audited by a local auditor appointed by the regulator. ”
- (3) After subsection (1) insert—
- “(1A) The regulator may not appoint a local auditor to audit the accounts of a local authority if that person—
- (a) is the person (or one of the persons) appointed under or by virtue of the Local Audit and Accountability Act 2014 to audit the authority's accounts, or
- (b) was the person (or one of the persons) who carried out the most recent completed audit of the authority's accounts under or by virtue of that Act.
- (1B) Sections 20(1), (2), (5) and (6), 22 and 23 of the Local Audit and Accountability Act 2014 (local auditors' general duties and right to documents etc) apply in relation to an audit under this section as they apply in relation to an audit of the local authority under or by virtue of that Act.
- (1C) On completion of the audit under this section, the local auditor must report to the regulator about such matters and in such form as the regulator determines.”
- (4) Omit subsections (2) and (3).
- (5) In subsection (4) for “Audit Commission's costs of preparing the report” substitute “ costs of the audit (including the local auditor's remuneration) ”.

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 04 February 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

(6) For subsection (5) substitute—

“(5) In this section—

“accounts” has the meaning given by section 4 of the Local Audit and Accountability Act 2014;

“local auditor” means a person who is eligible for appointment under or by virtue of the Local Audit and Accountability Act 2014 as an auditor of the local authority's accounts.”

(7) In the heading, for “report” substitute “audit”.

Commencement Information

I121 Sch. 12 para. 95 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 2](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

96 In section 249(1) (management transfer) after “section 210” insert “ or 210A ”.

Commencement Information

I122 Sch. 12 para. 96 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)**

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

I123 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

I124 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).

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 04 February 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

I125 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) ”.
- (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

I126 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

I127 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 ”.

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 04 February 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

I128 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

I129 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)

- 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

I130 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

I131 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 ”.

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 04 February 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

I132 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

I133 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).

Commencement Information

I134 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

I135 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 ”.

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 04 February 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

- (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

I136 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).

Commencement Information

I137 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

I138 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

I139 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)

Equality Act 2010 (c. 15)

- 114 In Part 1 of Schedule 19 to the Equality Act 2010 (general list of public authorities to whom public sector equality duty applies) omit the entry for the Audit Commission for Local Authorities and the National Health Service in England.

Commencement Information

I140 Sch. 12 para. 114 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 04 February 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

Police Reform and Social Responsibility Act 2011 (c. 13)

115 The Police Reform and Social Responsibility Act 2011 is amended as follows.

Commencement Information

I141 Sch. 12 para. 115 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

116 In section 18(7) (delegation of functions by police and crime commissioners: exceptions), after paragraph (f) insert—

- “(g) appointing a local auditor under section 7 of the Local Audit and Accountability Act 2014;
- (h) deciding whether to enter into a liability limitation agreement under section 14 of that Act.”

Commencement Information

I142 Sch. 12 para. 116 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

117 In section 19(7) (delegation of functions by Mayor's Office for Policing and Crime: exceptions), after paragraph (h) insert—

- “(i) appointing a local auditor under section 7 of the Local Audit and Accountability Act 2014;
- (j) deciding whether to enter into a liability limitation agreement under section 14 of that Act.”

Commencement Information

I143 Sch. 12 para. 117 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

Charities Act 2011 (c. 25)

118 The Charities Act 2011 is amended as follows.

Commencement Information

I144 Sch. 12 para. 118 in force at 1.4.2017 by [S.I. 2015/841](#), [art. 4](#)

119 (1) Section 149 (audit or examination of English NHS charity accounts) is amended as follows.

(2) In subsection (2) for “a person appointed by the Audit Commission” substitute “a person who—

- (a) is eligible for appointment as a statutory auditor under Part 42 of the Companies Act 2006,
- (b) is eligible for appointment as a local auditor (see Part 4 of the Local Audit and Accountability Act 2014), or
- (c) is a member of a body for the time being specified in regulations under section 154 and is under the rules of that body eligible for appointment as auditor of the charity.”

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 04 February 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

(3) In subsection (3)—

- (a) for “the Audit Commission” (where it first occurs) substitute “ the charity trustees ”,
- (b) in paragraph (a) for “a person appointed by the Audit Commission” substitute “ a person who is within subsection (2)(a), (b) or (c) ”, and
- (c) in paragraph (b) for “a person so appointed” substitute “ a person who is qualified to be an independent examiner ”.

(4) After subsection (3) insert—

“(3A) For the purposes of subsection (3)(b), a person is qualified to be an independent examiner if (and only if)—

- (a) the person is independent,
- (b) the charity trustees reasonably believe that the person has the requisite ability and practical experience to carry out a competent examination of the accounts, and
- (c) the person—
 - (i) falls within a description of person for the time being included in the list in section 145(3), or
 - (ii) is eligible for appointment as a local auditor (see Part 4 of the Local Audit and Accountability Act 2014).”

(5) Omit subsection (4).

(6) For subsection (5) substitute—

“(5) The Commission may—

- (a) give guidance to charity trustees of an English NHS charity in connection with the selection of a person for appointment as an independent examiner;
 - (b) give such directions as it thinks appropriate with respect to the carrying out of an examination in pursuance of subsection (3)(b);
- and any such guidance or directions may either be of general application or apply to a particular charity only.”

(7) Omit subsection (8).

Commencement Information

I145 Sch. 12 para. 119 in force at 1.4.2017 by S.I. 2015/841, art. 4 (with Sch. para. 11) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

120 (1) Section 151 (audit of accounts of larger groups) is amended as follows.

(2) In subsection (4)(b), for “a person appointed by the Audit Commission” substitute “ a person, appointed by the charity trustees of the parent charity, who is within section 149(2)(a), (b) or (c) ”.

(3) In subsection (6)—

- (a) for “Subsections (4) and (6) of section 149 apply” substitute “ Section 149(6) applies ”, and
- (b) for “they apply” substitute “ it applies ”.

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 04 February 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

I146 Sch. 12 para. 120 in force at 1.4.2017 by S.I. 2015/841, art. 4 (with Sch. para. 11) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

121 (1) Section 152 (examination of accounts an option for smaller groups) is amended as follows.

(2) In subsection (6)—

- (a) for the words from “the Audit Commission” (where it first occurs) to “so appointed” substitute “ the charity trustees of the parent charity be audited by a person, appointed by those trustees, who is within section 149(2)(a), (b) or (c); or examined by a person, appointed by those trustees, who is qualified to be an independent examiner ”,
- (b) for “(4) to (6)” substitute “ (3A), (5) and (6) ”, and
- (c) after “section 149(3)” insert “; except that in subsection (3A)(b) of that section the reference to “the charity trustees” is to be read as a reference to “the charity trustees of the parent charity”.”

Commencement Information

I147 Sch. 12 para. 121 in force at 1.4.2017 by S.I. 2015/841, art. 4 (with Sch. para. 11) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

122 In section 154(1) (regulations relating to audits and examinations) after paragraph (a) insert—

“(aa) specifying one or more bodies for the purposes of section 149(2)(c);”.

Commencement Information

I148 Sch. 12 para. 122 in force at 1.4.2017 by S.I. 2015/841, art. 4

Repeals and revocations in consequence of this Schedule

123 In consequence of the amendments made by this Schedule, the following provisions are repealed or revoked—

- (a) section 95(4) of the Traffic Management Act 2004;
- (b) paragraph 102 of Schedule 1 to the Fire and Rescue Services Act 2004;
- (c) paragraph 14 of Schedule 1 and paragraphs 9(2) and 20(b) of Schedule 2 to the Public Audit (Wales) Act 2004;
- (d) section 31(2) of the Legislative and Regulatory Reform Act 2006;
- (e) section 158 of and paragraph 5(6) of Schedule 14 to the Local Government and Public Involvement in Health Act 2007;
- (f) paragraphs 9 and 52 of Schedule 1 to the Housing and Regeneration Act 2008 (Registration of Local Authorities) Order 2010 (SI 2010/844);
- (g) paragraph 10(6) of Schedule 17 to the Localism Act 2011;
- (h) section 155(2) of the Health and Social Care Act 2012;

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 04 February 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

- (i) paragraph 91(2) and (5) of Schedule 4 to the Public Audit (Wales) Act 2013 (anaw 3).

Commencement Information

I149 Sch. 12 para. 123 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

Changes to legislation:

Local Audit and Accountability Act 2014, SCHEDULE 12 is up to date with all changes known to be in force on or before 04 February 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.

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Changes and effects yet to be applied to :

- Sch. 12 para. 45 coming into force by [S.I. 2015/841 art. 4](#) (This effect not applied to legislation.gov.uk. Art. 4 amended (27.6.2016) by S.I. 2016/675, art. 2(3))
- specified provision(s) amendment to earlier commencing S.I. 2015/841 by [S.I. 2016/675 art. 2](#)