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**Changes to legislation:** Local Audit and Accountability Act 2014, Cross Heading: Provisions applying to certain local authorities 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](#)

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## SCHEDULES

### SCHEDULE 3

#### FURTHER PROVISIONS ABOUT APPOINTMENT OF LOCAL AUDITORS

##### *Provisions applying to certain local authorities*

- 1
- (1) If a relevant authority is a local authority operating executive arrangements, the function of appointing a local auditor to audit its accounts is not the responsibility of an executive of the authority under those arrangements.
  - (2) If a relevant authority is a local authority within the meaning of section 101 of the Local Government Act 1972 (arrangements for discharge of functions), that section does not apply to the authority's function of appointing a local auditor to audit its accounts.
  - (3) A local auditor appointed to audit the accounts of the Greater London Authority must be appointed by the Mayor of London and the London Assembly acting jointly on behalf of the Authority.
  - (4) A local auditor appointed to audit the accounts of a parish meeting must be appointed by the parish meeting itself (and not by its chairman on behalf of the parish meeting).

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#### **Commencement Information**

**II** Sch. 3 para. 1 in force at 1.4.2015 by S.I. 2015/841, art. 3(f)

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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](#)