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**Changes to legislation:** Local Audit and Accountability Act 2014, Cross Heading: Provisions applying to other 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 other authorities*

- 4 (1) The Secretary of State may by regulations make provision about the appointment of a local auditor to audit the accounts of a relevant authority—
- (a) which is not an authority to which any of paragraphs 1 to 3 applies, and
  - (b) which is specified, or of a description specified, in the regulations.
- (2) Regulations under sub-paragraph (1) may, in particular—
- (a) make further provision about the operation of this Act or any provision made under it in relation to a relevant authority to which the regulations apply;
  - (b) provide for any provision of or made under this Act not to apply, or to apply with modifications, in relation to a relevant authority to which the regulations apply.

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#### **Commencement Information**

- I1** Sch. 3 para. 4 in force at 4.4.2014 for specified purposes by [S.I. 2014/900](#), art. 2(h)
- I2** Sch. 3 para. 4 in force at 1.4.2015 in so far as not already in force 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](#)