

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 3 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 3

Section 7

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).

Commencement Information

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

Provisions applying to chief constables

- 2 (1) This paragraph applies to the accounts for a financial year of a chief constable for an area.
- (2) The chief constable must not appoint a local auditor to audit the accounts.
- (3) The accounts must be audited by the local auditor appointed by the police and crime commissioner for the area to audit the commissioner's accounts for the financial year.
- (4) The police and crime commissioner must consult and take into account the advice of the commissioner's auditor panel on the selection and appointment of the local auditor.

Commencement Information

I2 Sch. 3 para. 2 in force at 1.4.2015 by S.I. 2015/841, art. 3(f)

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Provisions applying to the Commissioner of Police of the Metropolis

- 3 (1) This paragraph applies to the accounts for a financial year of the Commissioner of Police of the Metropolis.
- (2) The Commissioner of Police of the Metropolis must not appoint a local auditor to audit the accounts.
- (3) The accounts must be audited by the local auditor appointed by the Mayor's Office for Policing and Crime to audit the Office's accounts for the financial year.
- (4) The Mayor's Office for Policing and Crime must consult and take into account the advice of the Office's auditor panel on the selection and appointment of the auditor.

Commencement Information

I3 Sch. 3 para. 3 in force at 1.4.2015 by S.I. 2015/841, art. 3(f)

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.

Commencement Information

I4 Sch. 3 para. 4 in force at 4.4.2014 for specified purposes by S.I. 2014/900, art. 2(h)

I5 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](#)