
Changes to legislation: Local Audit and Accountability Act 2014, Paragraph 14 is up to date with all changes known to be in force on or before 29 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 5

ELIGIBILITY AND REGULATION OF LOCAL AUDITORS

- 14 (1) Section 1239 (the register of auditors) applies with the following modifications.
- (2) In subsection (1) omit paragraph (b) and the “and” preceding it.
- (3) In subsection (2)—
- (a) at the end of paragraph (d) insert “, and”, and
 - (b) omit paragraph (f) and the “and” preceding it.
- (4) After subsection (4) insert—
- “(4A) The regulations may provide for the register to be kept with the register under regulations under this section in its original form.”
- (5) For subsection (5) substitute—
- “(5) The regulations may impose such obligations as the Secretary of State thinks fit on—
- (a) recognised supervisory bodies,
 - (b) recognised supervisory bodies within the meaning of this Part in its original form,
 - (c) any body designated by order under section 1252 (delegation of Secretary of State's functions under this Part),
 - (d) any body designated by order under that section in its original form,
 - (e) persons eligible for appointment as a local auditor,
 - (f) persons eligible for appointment as a statutory auditor in accordance with this Part in its original form,
 - (g) any person with whom arrangements are made by one or more recognised supervisory bodies, or by any body designated by order under section 1252, with respect to the keeping of the register, or
 - (h) any person with whom arrangements are made by one or more recognised supervisory bodies within the meaning of this Part in its original form, or by any body designated by order under section 1252 in its original form, with respect to the keeping of the register under regulations under this section in its original form.”
- (6) Omit subsection (7).
- (7) In subsection (8)—
- (a) for “(5)(b) or (e)” substitute “(5)(c), (d), (g) or (h)”, and
 - (b) omit “or, in Scotland, by an order under section 45 of the Court of Session Act 1988 (c. 36)”.
- (8) After subsection (9) insert—

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“(9A) References in subsections (4A) and (5) to this Part or a provision of this Part in its original form are to this Part or that provision as it has effect apart from its application by virtue of Schedule 5 to the Local Audit and Accountability Act 2014.”

Commencement Information

II Sch. 5 para. 14 in force at 16.12.2014 in so far as not already in force by S.I. 2014/3319, art. 2(e)

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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](#)