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**Changes to legislation:** Local Audit and Accountability Act 2014, Paragraph 17 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 5

#### ELIGIBILITY AND REGULATION OF LOCAL AUDITORS

17 For section 1249 (supplementary provision about second audits) substitute—

**“1249 Supplementary provisions about second audits**

(1) If a person accepts an appointment, or continues to act, as a local auditor of the accounts of a relevant authority at a time when the person knows the person is not appropriate, the relevant authority may recover from the person any costs incurred by it in complying with the requirements of section 1248.

For this purpose “appropriate” is to be construed in accordance with subsection (3) of that section.

(2) Where a second audit is carried out under section 1248, any statutory or other provision applying in relation to the first audit applies also, in so far as practicable, in relation to the second audit.”

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**Commencement Information**

**II** Sch. 5 para. 17 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](#)