

Changes to legislation: Local Audit and Accountability Act 2014, Paragraph 1 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 8

ADVISORY NOTICES

Modifications etc. (not altering text)

- C1** Sch. 8 excluded by 1999 c. 29, s. 134(5) (as amended) (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 12 para. 43\(3\)](#); S.I. 2015/841, art. 3(x)

Power to issue advisory notice

- 1 (1) A local auditor of the accounts of a relevant authority, other than a health service body, may issue a notice under this paragraph (an “advisory notice”) if the auditor thinks that the authority or an officer of the authority—
- (a) is about to make or has made a decision which involves or would involve the authority incurring unlawful expenditure,
 - (b) is about to take or has begun to take a course of action which, if followed to its conclusion, would be unlawful and likely to cause a loss or deficiency, or
 - (c) is about to enter an item of account, the entry of which is unlawful.
- (2) An advisory notice is a notice which—
- (a) is addressed to the authority or officer concerned,
 - (b) specifies the paragraph of sub-paragraph (1) which is relevant and the decision, course of action or item of account to which the notice relates,
 - (c) specifies that the notice will take effect on the day on which a copy of the notice is served on the person to whom it is addressed, and
 - (d) requires the authority or officer to give the authority's local auditor at least the specified number of days' notice in writing of the intention of the authority or officer to—
 - (i) make or implement the decision,
 - (ii) take or continue to take the course of action, or
 - (iii) enter the item of account,(as the case may be).
- (3) In sub-paragraph (2)(d) “the specified number” means the number of days specified in the notice, which may not be more than 21.
- (4) For the purposes of this Schedule the actions of the following are to be treated as actions of the relevant authority itself—
- (a) a committee or sub-committee of the authority;
 - (b) any other person (other than an officer) authorised to act on behalf of the authority.

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Commencement Information

- II** [Sch. 8 para. 1](#) in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(r\)](#) (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

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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](#)