



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 3

APPOINTMENT ETC OF LOCAL AUDITORS

15 Further provisions about liability limitation agreements

- (1) Before entering into a liability limitation agreement, a relevant authority other than a chief constable or the Commissioner of Police of the Metropolis must consult and take into account the advice of its auditor panel.
- (2) Before entering into a liability limitation agreement, a chief constable for an area must consult and take into account the advice of the auditor panel of the police and crime commissioner for the area.
- (3) Before entering into a liability limitation agreement, the Commissioner of Police of the Metropolis must consult and take into account the advice of the auditor panel of the Mayor's Office for Policing and Crime.
- (4) If a relevant authority is a local authority operating executive arrangements, the function of deciding whether to enter into a liability limitation agreement is not the responsibility of an executive of the authority under those arrangements.
- (5) 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 deciding whether to enter into a liability limitation agreement.
- (6) A decision to enter into a liability limitation agreement between a local auditor and the Greater London Authority must be taken by the Mayor of London and the London Assembly acting jointly on behalf of the Authority.
- (7) A decision to enter into a liability limitation agreement between a local auditor and a parish meeting must be taken by the parish meeting itself (and not by its chairman on behalf of the parish meeting).

Changes to legislation: Local Audit and Accountability Act 2014, Section 15 is up to date with all changes known to be in force on or before 25 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](#)

Commencement Information

II S. 15 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(l)**

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[View outstanding changes](#)

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](#)