



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 4

ELIGIBILITY AND REGULATION OF LOCAL AUDITORS

18 Eligibility and regulation of local auditors

- (1) Schedule 5 (eligibility and regulation of local auditors) has effect.
- (2) The Secretary of State may by regulations amend that Schedule if the Secretary of State considers it is appropriate to do so as a result of amendments made to Part 42 of the Companies Act 2006.

Commencement Information

- II** S. 18 in force at 16.12.2014 in so far as not already in force by [S.I. 2014/3319](#), [art. 2\(e\)](#)

Changes to legislation:

Local Audit and Accountability Act 2014, Section 18 is up to date with all changes known to be in force on or before 27 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.

[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](#)