



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 5

CONDUCT OF LOCAL AUDIT

Prevention of unlawful expenditure etc

30 Unlawful expenditure or activity of health service bodies

- (1) A local auditor of the accounts of a health service body must take the steps set out in subsection (2) if the auditor believes that the body or an officer of the body—
- (a) is about to make, or has made, a decision which involves or would involve the body incurring unlawful expenditure, or
 - (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.
- (2) The local auditor must, as soon as reasonably practicable—
- (a) refer the matter to the Secretary of State, and
 - [^{F1}(b) notify NHS England of the matter.]

Textual Amendments

- F1** S. 30(2)(b) substituted (1.7.2022) by [Health and Care Act 2022 \(c. 31\), s. 186\(6\), Sch. 7 para. 23](#); [S.I. 2022/734, reg. 2\(a\), Sch. \(with regs. 13, 29, 30\)](#)

Modifications etc. (not altering text)

- C1** Ss. 26-31 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\(x\)](#)

Commencement Information

- I1** S. 30 in force at 1.4.2015 by [S.I. 2015/841, art. 3\(s\)](#) (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675, art. 2](#))

Changes to legislation:

Local Audit and Accountability Act 2014, Section 30 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.

[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](#)