



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 5

CONDUCT OF LOCAL AUDIT

Prevention of unlawful expenditure etc

31 Power of auditor to apply for judicial review

- (1) A local auditor appointed to audit the accounts of a relevant authority other than a health service body may make an application for judicial review of a decision of that authority, or of a failure by that authority to act, which it is reasonable to believe would have an effect on the accounts of that body.
- (2) Subsection (1) does not affect the requirement in section 31(3) of the Senior Courts Act 1981 to obtain the leave of the High Court to make the application.
- (3) The existence of the powers conferred on a local auditor under this Act is not a ground for refusing an application within subsection (1) (or an application for leave to make the application).
- (4) On an application for judicial review made as mentioned in subsection (1), the court may make such order as it thinks fit for the payment by the relevant authority of expenses incurred by the local auditor in connection with the application.
- (5) Subsection (6) applies if a local auditor of the accounts of a relevant authority incurs costs in determining whether to make an application under this section in relation to the authority, but the application is not in fact made.
- (6) The local auditor may recover the reasonable costs so incurred from the relevant authority.

Changes to legislation: Local Audit and Accountability Act 2014, Section 31 is up to date with all changes known to be in force on or before 29 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](#)

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. 31](#) 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 31 is up to date with all changes known to be in force on or before 29 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](#)