



# Local Audit and Accountability Act 2014

## 2014 CHAPTER 2

### PART 7

#### MISCELLANEOUS AND SUPPLEMENTARY

##### *Miscellaneous*

#### **37 Social security references and reports**

- (1) A local auditor may refer to the Secretary of State any matter arising from an audit under this Act if it appears that the matter may be relevant for the purposes of any of the functions of the Secretary of State relating to social security.
- (2) In section 139D(1) of the Social Security Administration Act 1992 (directions by Secretary of State following reports on social security matters)—
  - (a) in paragraph (b), for “to an authority under section 10(1) of the Audit Commission Act 1998 and to the Secretary of State under section 39 of that Act” substitute “to the Secretary of State under section 37(1) of or paragraph 3 of Schedule 7 to the Local Audit and Accountability Act 2014”, and
  - (b) in paragraph (d) omit “section 38(7) of the Audit Commission Act 1998.”
- (3) This section has effect until the coming into force of the repeal (by the Welfare Reform Act 2012) of section 139D of the Social Security Administration Act 1992.

#### **Commencement Information**

**II** S. 37 in force at 1.4.2015 by S.I. 2015/841, art. 3(w)

**Changes to legislation:**

Local Audit and Accountability Act 2014, Section 37 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](#)