
STATUTORY INSTRUMENTS

2015 No. 841

The Local Audit and Accountability Act 2014 (Commencement No. 7, Transitional Provisions and Savings) Order 2015

Citation

1. This Order may be cited as the Local Audit and Accountability Act 2014 (Commencement No. 7, Transitional Provisions and Savings) Order 2015.

Interpretation

2. In this Order—

“the 1998 Act” means the Audit Commission Act 1998⁽¹⁾;

“the 2014 Act” means the Local Audit and Accountability Act 2014;

“the Audit Commission” means the Audit Commission for Local Authorities and the National Health Service in England;

“relevant financial year” means a financial year—

(a) beginning before 1st April 2015, or

(b) falling within the transitional period;

“transitional period” means the period beginning with 1st April 2015 and ending with 31st March 2017.

Provisions of the 2014 Act coming into force on 1st April 2015

3. 1st April 2015 is the day appointed for the coming into force of the following provisions of the 2014 Act, subject to the transitional, transitory and saving provisions in this Order—

(a) section 1 and Schedule 1;

(b) section 2 and Schedule 2 so far as they are not yet in force;

(c) section 3 so far as it is not yet in force;

(d) section 4 so far as it is not yet in force;

(e) section 6 so far as it is not yet in force;

(f) sections 7 and Schedule 3 so far as they are not yet in force;

(g) section 8;

(h) section 9 and Schedule 4 so far as they are not yet in force;

(i) section 10 so far as it is not yet in force;

(j) sections 11 to 13;

(k) section 14 so far as it is not yet in force;

(l) section 15;

- (m) section 16 so far as it is not yet in force;
- (n) section 19 and Schedule 6 so far as they are not yet in force;
- (o) sections 20 to 23;
- (p) section 24 and Schedule 7 so far as they are not yet in force;
- (q) sections 25 to 28;
- (r) section 29 and Schedule 8;
- (s) sections 30 and 31;
- (t) section 32 so far as it is not yet in force;
- (u) section 33 and Schedule 9;
- (v) section 36 and Schedule 11 so far as they are not yet in force;
- (w) section 37;
- (x) paragraphs 1 to 44, 46 to 117 and 123 of Schedule 12 so far as they are not yet in force and section 45 so far as relating to those paragraphs and that extent;
- (y) section 47 and Schedule 13 so far as they are not yet in force.

Provisions of the 2014 Act coming into force on 1st April 2017

4. 1st April 2017 is the day appointed for the coming into force of paragraphs 45 and 118 to 122 of Schedule 12 to the 2014 Act and section 45 so far as relating to those paragraphs.

Saving in relation to the audit of accounts for financial years beginning before 1st April 2015

5. Despite the repeal of the 1998 Act, Part 2 of that Act (accounts and audit of public bodies) and provision made under Part 2 continue to have effect for and in relation to—

- (a) accounts and statements of accounts;
- (b) the audit of accounts to which section 2 of that Act applies,

for a financial year beginning before 1st April 2015.

Transitory provisions: functions of the Audit Commission

6.—(1) Despite the repeal of the 1998 Act and without prejudice to article 5, in relation to a relevant financial year the provisions listed in paragraph (2) continue to have effect, subject to the modifications in paragraph (3).

- (2) The provisions of the 1998 Act referred to in paragraph (1) are—
 - (a) section 2(1)(b) (required audit of accounts);
 - (b) section 3 (appointment of auditors);
 - (c) section 7 (fees for audit);
 - (d) section 25 (extraordinary audit);
 - (e) section 28 (certification of claims, returns etc);
 - (f) section 52 (orders and regulations) so far as it relates to the power of the Secretary of State to make regulations under section 7;
 - (g) section 53 (interpretation) so far as is necessary for the purposes of the interpretation of the provisions referred to above.
- (3) In relation to a financial year falling within the transitional period—

- (a) references to “this Act” in sections 2(1)(b), 3(9) and (11) and 7(1) are to be read as references to Parts 2 and 5 of the 2014 Act;
 - (b) any reference in the provisions listed in paragraph (2) to a body whose accounts are required to be audited in accordance with the 1998 Act is to be read as a reference to a relevant authority within the meaning of the 2014 Act⁽²⁾ and any reference to “a body subject to audit” is to be construed accordingly.
- (4) In relation to a relevant financial year any reference to the Audit Commission in the provisions listed in paragraph (2) is to be read as a reference to the person or body by whom functions may be exercised by virtue of article 7.

Transitory provision: exercise of functions

7. Until 31st December 2017 and in relation to a relevant financial year—
- (a) the functions of the Audit Commission under the provisions listed in article 6(2) may be exercised by a Minister of the Crown; and
 - (b) the Minister may delegate the exercise of any such function to another person or body or other persons or bodies.

Transitional and saving provision

8. The Schedule to this Order has effect for the purposes of making transitional, transitory and saving provisions.

Signed by authority of the Secretary of State for Communities and Local Government

Kris Hopkins
Parliamentary Under Secretary of State
Department for Communities and Local
Government

23rd March 2015

(2) For the meaning of “relevant authority” in the Local Audit and Accountability Act 2014 see section 2(1) and Schedule 2.