

SCHEDULE

Further transitional, transitory and saving provisions

General provisions

1.—(1) Nothing in this Schedule affects the generality of articles 5 and 6.

(2) The duty of a relevant authority to appoint a local auditor to audit its accounts for a financial year applies in relation to a financial year beginning on or after 1st April 2017.

(3) The duty of a relevant authority to have an auditor panel applies in relation to the exercise of the functions of the panel so far as relating to a financial year beginning on or after 1st April 2017.

(4) Parts 2 (basic concepts and requirements) and 5 (conduct of audit) of the 2014 Act do not apply to—

- (a) accounting records and statements of accounts of a relevant authority, or
- (b) the audit of the accounts of a relevant authority,

for a financial year beginning before 1st April 2015.

(5) The coming into force of the amendments made by—

- (a) paragraph 3 of Schedule 12 to the 2014 Act (amendment to section 14 of the Transport Act 1968⁽¹⁾);
- (b) paragraph 17 of that Schedule (amendment to section 22 of the Airports Act 1986⁽²⁾),

do not affect the requirements of the provisions amended in relation to a financial year beginning before 1st April 2015.

(1) 1968 c.73.

(2) 1986 c.31.