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STATUTORY INSTRUMENTS

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**2016 No. 675**

**The Local Audit and Accountability Act 2014 (Commencement No. 8 and Commencement No. 7, Transitional Provisions and Savings (Amendment)) Order 2016**

**Amendment of the Local Audit and Accountability Act 2014 (Commencement No. 7, Transitional Provisions and Savings) Order 2015**

2.—(1) The Local Audit and Accountability Act 2014 (Commencement No. 7, Transitional Provisions and Savings) Order 2015<sup>(1)</sup> is amended as follows.

(2) In article 2 (interpretation)—

(a) in the definition of “relevant financial year” for paragraph (b) substitute—

- “(b) (i) in relation to a two-year transitional period authority, falling within the period beginning with 1st April 2015 and ending with 31st March 2017; or  
(ii) in relation to any other relevant authority<sup>(2)</sup>, falling within the period beginning with 1st April 2015 and ending with 31st March 2018;”;

(b) for the definition of “transitional period” substitute—

““transitional period” means—

- (a) in relation to a two-year transitional period authority the period beginning with 1st April 2015 and ending with 31st March 2017;  
(b) in relation to any other relevant authority the period beginning with 1st April 2015 and ending with 31st March 2018;”;

(c) after the definition of “transitional period” insert—

““two-year transitional period authority” means—

- (a) a smaller authority within the meaning of section 6 of the 2014 Act which is not a full audit authority in accordance with regulation 8 of the Local Audit (Smaller Authorities) Regulations 2015<sup>(3)</sup>;  
(b) a clinical commissioning group;  
(c) special trustees for a hospital;  
(d) an NHS trust all or most of whose hospitals, establishments and facilities are situated in England; or

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<sup>(1)</sup> [S.I. 2015/841](#).

<sup>(2)</sup> For the meaning of “relevant authority” see the Local Audit and Accountability Act 2014 (“the 2014 Act”), section 2 and Schedule 2. A relevant amendment was made to paragraph 24 of that Schedule (special trustees for a hospital) by [S.I. 2015/975](#) and that paragraph is repealed by paragraph 18 of Schedule 1 to the NHS (Charitable Trusts etc.) Act 2016 ([c.10](#)) (“the 2016 Act”) (not yet in force). Schedule 2 to the 2014 Act is modified to include paragraphs 24A and 24B (certain NHS trusts and trustees to those NHS trusts) by paragraphs 1 and 3(2) of Schedule 13 to the 2014 Act; paragraphs 1 and 3 of Schedule 13 are amended by paragraph 19 of Schedule 1 to the 2016 Act (not yet in force). Paragraph 25 of Schedule 2 to the 2014 Act was repealed by paragraph 6(1) and (37) of Schedule 13 to the Deregulation Act 2015 ([c.20](#)).

<sup>(3)</sup> [S.I. 2015/184](#).

- (e) any trustees for an NHS trust all or most of whose hospitals, establishments and facilities are situated in England, appointed under paragraph 10 of Schedule 4 to the National Health Service Act 2006.”
- (3) In article 4 (provisions of the 2014 Act coming into force on 1st April 2017) omit “45 and”.
- (4) In paragraph (3) of article 6 (transitory provisions: functions of the Audit Commission) for “transitional period” substitute “period beginning with 1st April 2015 and ending with 31st March 2018”.
- (5) In article 7 (transitory provision: exercise of functions) for “2017” substitute “2018”.
- (6) In the Schedule (further transitional, transitory and saving provisions)—
  - (a) in paragraph 1(2) and (3) for “1st April 2017” substitute—
    - “—
    - (a) 1st April 2017 in relation to a two-year transitional period authority; or
    - (b) 1st April 2018 in relation to any other relevant authority.”;
  - (b) in paragraph 4(2) for “During the transitional period” substitute “Until 31st December 2018”;
  - (c) in paragraph 11(1) for “transitional period” substitute “period beginning with 1st April 2015 and ending with 31st March 2017”.