

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Local Audit and Accountability Act 2014 (Commencement No. 7, Transitional Provisions and Savings) Order 2015 and brings into force a provision of the Local Audit and Accountability Act 2014 (“the 2014 Act”) on 1st April 2018.

Article 2 makes a number of amendments to reflect that the transitional arrangements will end on different dates depending on the type of relevant authority. The transitional arrangements for most smaller authorities (as defined by section 6 of the 2014 Act) and various NHS bodies (see paragraphs (b) to (e) of the definition of two-year transitional period authority) will end on 31st March 2017 and for other relevant authorities transitional arrangements will end on 31st March 2018.

Article 3 commences paragraph 45 of Schedule 12 to the 2014 Act on 1st April 2018 to account for the longer of the two transitional periods.