

2014 No. 3319 (C. 154)

LOCAL GOVERNMENT, ENGLAND AND WALES

**The Local Audit and Accountability Act 2014 (Commencement
No. 4) Order 2014**

Made - - - - *15th December 2014*

The Secretary of State for Communities and Local Government makes the following Order in exercise of the powers conferred by section 49(1) and (5) of the Local Audit and Accountability Act 2014(a):

Citation

1. This Order may be cited as the Local Audit and Accountability Act 2014 (Commencement No. 4) Order 2014.

Appointed day

2. The day after the day on which this Order is made is the day appointed for the coming into force of the following provisions of the Local Audit and Accountability Act 2014—

- (a) section 2(1) and (2) and Schedule 2 (relevant authorities), so far as they relate to provisions brought into force by this Order;
- (b) section 2(3) to (6) for the purpose of enabling the Secretary of State to make regulations or an order;
- (c) section 4(1)(b) (definition of “local auditor”) for the purpose of the definition of “local auditor” so far as relating to section 18 and Schedule 5 and the audit of accounts for financial years commencing on or after 1st April 2017;
- (d) sections 5 (modification of Act in relation to smaller authorities) and 17 (appointment of auditor by specified person), so far as they are not yet in force;
- (e) section 18 and Schedule 5 (eligibility and regulation of local auditors), so far as they are not yet in force;
- (f) paragraph 9 of Schedule 6 (guidance) for the purpose of enabling the Comptroller and Auditor General to issue guidance and section 19 so far as it relates to that paragraph and that purpose;
- (g) the following paragraphs of Schedule 13 (NHS trusts and trustees for NHS trusts: transitory and saving provision), and section 47 so far as it relates to those paragraphs—
 - (i) paragraphs 1 to 5; and
 - (ii) paragraph 11.

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

15th December 2014

EXPLANATORY NOTE*(This note is not part of the Order)*

This Order brings into force on the day after the day on which the Order is made, section 2(1) and (2) and Schedule 2 (definition of “relevant authority”) of the Local Audit and Accountability Act 2014 (“the Act”) so far as they relate to the other provisions brought into force by this order, and the remainder of that section for the purpose of enabling the Secretary of State to make regulations or an order. Part 4 of the Act relating to the eligibility and regulation of auditors is commenced and in relation to this Part, the definition of local auditor is brought into force in relation to financial years 2017/18 onwards. Sections 5 and 17, enabling the Secretary of State to make provision for a person or body to be specified in relation to local auditor appointment, are brought into force so far as not already in force. Paragraph 9 of Schedule 6 is brought into force for the purpose of enabling the Comptroller and Auditor General to issue guidance. A number of transitory provisions in Schedule 13, relating to the NHS, are brought into force.

NOTE AS TO EARLIER COMMENCEMENT ORDERS*(This note is not part of the Order)*

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Section 2(1) and (2) (partially)	4th April 2014	S.I. 2014/900 (C.39)
	9th April 2014	S.I. 2014/940 (C.42)
Sections 3(5) to (7) (partially)	4th April 2014	S.I. 2014/900 (C.39)
Section 5 (partially)	4th April 2014	S.I. 2014/900 (C.39)
Section 5 (partially)	18th June 2014	S.I. 2014/1596 (C.62)
Section 6 (partially)	4th April 2014	S.I. 2014/900 (C.39)
Section 6 (partially)	18th June 2014	S.I. 2014/1596 (C.62)
Section 7(8) (partially)	4th April 2014	S.I. 2014/900 (C.39)
Section 9(3) (partially)	4th April 2014	S.I. 2014/900 (C.39)
Section 10 (partially)	4th April 2014	S.I. 2014/900 (C.39)
Section 14 (partially)	4th April 2014	S.I. 2014/900 (C.39)
Section 16 (partially)	4th April 2014	S.I. 2014/900 (C.39)
Section 17 (partially)	4th April 2014	S.I. 2014/900 (C.39)
Section 18(1) and (2) (partially)	4th April 2014	S.I. 2014/900 (C.39)
Section 19 (partially)	9th April 2014	S.I. 2014/940 (C.42)
Section 24 (partially)	4th April 2014	S.I. 2014/900

		(C.39)
Section 32 (partially)	4th April 2014	S.I. 2014/900 (C.39)
Section 34	4th April 2014	S.I. 2014/900 (C.39)
Section 35	4th April 2014	S.I. 2014/900 (C.39)
Section 36 (partially)	4th April 2014	S.I. 2014/900 (C.39)
Section 38 (partially)	4th April 2014	S.I. 2014/900 (C.39)
Section 38	18th June 2014	S.I. 2014/1596 C.62)
Section 42 (partially)	4th April 2014	S.I. 2014/900 (C.39)
Section 45 (partially)	4th April 2014	S.I. 2014/900 (C.39)
Schedule 2 (partially)	4th April 2014	S.I. 2014/900 (C.39)
	9th April 2014	S.I. 2014/940 (C.42)
Schedule 3, paragraph 4 (partially)	4th April 2014	S.I. 2014/900 (C.39)
Schedule 4, paragraphs 2(9), 3 to 5 and 8(3) (partially)	4th April 2014	S.I. 2014/900 (C.39)
Schedule 5 (partially)	4th April 2014	S.I. 2014/900 (C.39)
Schedule 6 (partially)	9th April 2014	S.I. 2014/940 (C.42)
Schedule 7, paragraph 5 (partially)	4th April 2014	S.I. 2014/900 (C.39)
Schedule 10	4th April 2014	S.I. 2014/900 (C.39)
Schedule 11 (partially)	4th April 2014	S.I. 2014/900 (C.39)
Schedule 12, paragraphs 2(1), 31(1), 44(1), 46(1), 69(1) and 88(1) (partially)	4th April 2014	S.I. 2014/900 (C.39)
Schedule 12, paragraphs 2(5), 31(5), 44(4), 46(5), 69(3) and (4), and 88(3)	4th April 2014	S.I. 2014/900 (C.39)

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