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STATUTORY INSTRUMENTS

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**2015 No. 179 (C. 11)**

**LOCAL GOVERNMENT, ENGLAND AND WALES**

**The Local Audit and Accountability Act  
2014 (Commencement No. 5) Order 2015**

Made - - - - 9th February 2015

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<sup>(1)</sup>.

**Citation**

1. This Order may be cited as the Local Audit and Accountability Act 2014 (Commencement No. 5) Order 2015.

**Appointed day**

2. The day after the day on which this Order is made is the day appointed for the coming into force of paragraphs 49, 50(1) and (3), 51 and 52 of Schedule 12 to the Local Audit and Accountability Act 2014 for the purpose of the Secretary of State making regulations under section 21 of the Local Government Act 2003<sup>(2)</sup>, and section 45 so far as it relates to those paragraphs and that purpose.

**Transitory provision**

3. In the period until there is a recognised supervisory body within the meaning in the Local Audit and Accountability Act 2014<sup>(3)</sup>, the reference to the recognised supervisory bodies in section 32(3) (c) of that Act is to be treated as a reference to the bodies that are recognised supervisory bodies for the purposes of section 1217(4) of, and Schedule 10 to, the Companies Act 2006<sup>(4)</sup> as they have effect in relation to statutory audit.

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(1) 2014 c.2.

(2) 2003 c.26. Section 21 was amended by section 238(2) of the Local Government and Public Involvement in Health Act 2007 (c.28) and section 73 of the Localism Act 2011 (c.20).

(3) See section 44(1) of the Local Audit and Accountability Act 2014 for the definition of “recognised supervisory body”.

(4) 2006 c.46. See section 1210(1) for the meaning of “statutory audit”.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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

9th February 2015

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

## EXPLANATORY NOTE

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

This Order brings into force on the day after the day the Order is made amendments in the Local Audit and Accountability Act 2014 (“the 2014 Act”) to sections 21, 22 and 24 of the Local Government Act 2003, for the purposes of the Secretary of State making regulations under section 21.

The Order also makes a transitory provision in relation to the reference in section 32(3)(c) of the 2014 Act to recognised supervisory bodies as defined in the Act in respect of the period between the making of the Order and the recognition of a supervisory body under section 1217(4) of, and Schedule 10 to, the Companies Act 2006 as it has effect by virtue of Schedule 5 to the 2014 Act.

## 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)
Sections 2(3) to (6) (partially)	9th April 2014	S.I. 2014/940 (C.42)
	16th December 2014	S.I. 2014/3319 (C.154)
	16th December 2014	S.I. 2014/3319 (C.154)
Sections 3(5) to (7) (partially)	4th April 2014	S.I. 2014/900 (C.39)
Section 4(1)(b) (partially)	16th December 2014	S.I. 2014/3319 (C.154)
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 5 (remainder)	16th December 2014	S.I. 2014/3319 (C.154)
Section 6 (partially)	4th April 2014	S.I. 2014/900 (C.39)

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<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
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 17 (remainder)	16th December 2014	S.I. 2014/3319 (C.154)
Section 18(1) and (2) (partially)	4th April 2014	S.I. 2014/900 (C.39)
Section 18 (remainder)	16th December 2014	S.I. 2014/3319 (C.154)
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 (remainder)	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)
Section 47 (partially)	16th December 2014	

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
		S.I. 2014/3319 (C.154)
Schedule 2 (partially)	4th April 2014	S.I. 2014/900 (C.39)
	9th April 2014	S.I. 2014/940 (C.42)
	16th December 2014	S.I. 2014/3319 (C.154)
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 5	16th December 2014	S.I. 2014/3319 (S.154)
Schedule 6 (partially)	9th April 2014	S.I. 2014/940 (C.42)
Schedule 6, paragraph 6 (partially)	16th December 2014	S.I. 2014/3319 (C.154)
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)
	16th December 2014	
Schedule 13, paragraphs 1 to 5 and 11		S.I. 2014/3319 (C.154)

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