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**Changes to legislation:** Local Audit and Accountability Act 2014, Cross Heading: Provisions applying to chief constables is up to date with all changes known to be in force on or before 29 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## SCHEDULES

### SCHEDULE 3

#### FURTHER PROVISIONS ABOUT APPOINTMENT OF LOCAL AUDITORS

##### *Provisions applying to chief constables*

- 2 (1) This paragraph applies to the accounts for a financial year of a chief constable for an area.
- (2) The chief constable must not appoint a local auditor to audit the accounts.
- (3) The accounts must be audited by the local auditor appointed by the police and crime commissioner for the area to audit the commissioner's accounts for the financial year.
- (4) The police and crime commissioner must consult and take into account the advice of the commissioner's auditor panel on the selection and appointment of the local auditor.

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#### **Commencement Information**

**II** Sch. 3 para. 2 in force at 1.4.2015 by S.I. 2015/841, art. 3(f)

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**Changes and effects yet to be applied to :**

- specified provision(s) amendment to earlier commencing S.I. 2015/841 by [S.I. 2016/675 art. 2](#)