***Changes to legislation:*** *Local Audit and Accountability Act 2014, Cross Heading: Power to issue advisory notice is up to date with all changes known to be in force on or before 04 October 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*

# SCHEDULES

## SCHEDULE 8

## ADVISORY NOTICES

**Modifications etc. (not altering text)**

**C1** Sch. 8 excluded by 1999 c. 29, s. 134(5) (as amended) (1.4.2015) by Local Audit and Accountability Act 2014 (c. 2), s. 49(1), **Sch. 12 para. 43(3)**; S.I. 2015/841, art. 3(x)

### *Power to issue advisory notice*

1 (1) A local auditor of the accounts of a relevant authority, other than a health service body, may issue a notice under this paragraph (an "advisory notice") if the auditor thinks that the authority or an officer of the authority—

(a) is about to make or has made a decision which involves or would involve the authority incurring unlawful expenditure,

(b) is about to take or has begun to take a course of action which, if followed to its conclusion, would be unlawful and likely to cause a loss or deficiency, or

(c) is about to enter an item of account, the entry of which is unlawful.

(2) An advisory notice is a notice which—

(a) is addressed to the authority or officer concerned,

(b) specifies the paragraph of sub-paragraph (1) which is relevant and the decision, course of action or item of account to which the notice relates,

(c) specifies that the notice will take effect on the day on which a copy of the notice is served on the person to whom it is addressed, and

(d) requires the authority or officer to give the authority's local auditor at least the specified number of days' notice in writing of the intention of the authority or officer to—

(i) make or implement the decision,

(ii) take or continue to take the course of action, or

(iii) enter the item of account,

(as the case may be).

(3) In sub-paragraph (2)(d) "the specified number" means the number of days specified in the notice, which may not be more than 21.

(4) For the purposes of this Schedule the actions of the following are to be treated as actions of the relevant authority itself—

(a) a committee or sub-committee of the authority;

(b) any other person (other than an officer) authorised to act on behalf of the authority.

***Changes to legislation:*** *Local Audit and Accountability Act 2014, Cross Heading: Power to issue advisory notice is up to date with all changes known to be in force on or before 04 October 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*

## Commencement Information

**I1** Sch. 8 para. 1 in force at 1.4.2015 by S.I. 2015/841, **art. 3(r)** (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

**Changes to legislation:**
Local Audit and Accountability Act 2014, Cross Heading: Power to issue advisory notice is up to date with all changes known to be in force on or before 04 October 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.
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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