Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 5

CONDUCT OF LOCAL AUDIT

Codes of practice and guidance

19 Codes of audit practice and guidance

Schedule 6 (codes of audit practice and guidance) has effect.

Commencement Information

I1 S. 19 in force at 9.4.2014 for specified purposes by S.I. 2014/940, **art. 2(b)**

I2 S. 19 in force at 16.12.2014 for specified purposes by S.I. 2014/3319, **art. 2(f)**

I3 S. 19 in force at 1.4.2015 in so far as not already in force by S.I. 2015/841, **art. 3(n)** (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

General powers and duties of auditors

20 General duties of auditors

(1) In auditing the accounts of a relevant authority other than a health service body, a local auditor must, by examination of the accounts and otherwise, be satisfied—

(a) that the accounts comply with the requirements of the enactments that apply to them,

(b) that proper practices have been observed in the preparation of the statement of accounts, and that the statement presents a true and fair view, and

(c) that the authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Status: *Point in time view as at 27/06/2017.*
Changes to legislation: *Local Audit and Accountability Act 2014, Part 5 is up to date with all changes known to be in force on or before 30 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)*

(2) Subject as follows, when a local auditor has completed an audit of the accounts of a relevant authority other than a health service body, the auditor must enter on the statement of accounts—

(a) a certificate that the auditor has completed the audit in accordance with this Act, and

(b) the auditor's opinion on the statement.

(3) If, for any part of the period for which a relevant authority is required to prepare a statement of accounts, the authority is required to maintain a pension fund under regulations under section 1 of the Public Service Pensions Act 2013 as they relate to local government workers (within the meaning of that Act), the authority's local auditor must give a separate opinion on the part of the statement that relates to the accounts of that pension fund.

(4) A local auditor may enter an opinion on the statement of accounts on that statement before the audit is completed if—

(a) the audit has not been completed because an objection has been made under section 27 and that objection has not been disposed of, and

(b) the auditor thinks that, if the objection were resolved in the objector's favour, this would not affect the accuracy of the statement of accounts.

(5) A local auditor must, in carrying out the auditor's functions in relation to the accounts of a relevant authority, comply with the code of audit practice applicable to the authority that is for the time being in force.

(6) A local auditor must, in carrying out functions under this Act, have regard to guidance issued by the Comptroller and Auditor General under paragraph 9 of Schedule 6.

Modifications etc. (not altering text)

C1 S. 20(1)(2) applied by 2008 c. 17, s. 210A(1B) (as inserted (1.4.2015) by Local Audit and Accountability Act 2014 (c. 2), s. 49(1), **Sch. 12 para. 95(3)**; S.I. 2015/841, art. 3(x) (with Sch. para. 2) (as amended (27.6.2016) by S.I. 2016/675, art. 2))

C2 S. 20(5)(6) applied by 2008 c. 17, s. 210A(1B) (as inserted (1.4.2015) by Local Audit and Accountability Act 2014 (c. 2), s. 49(1), **Sch. 12 para. 95(3)**; S.I. 2015/841, art. 3(x) (with Sch. para. 2) (as amended (27.6.2016) by S.I. 2016/675, art. 2))

Commencement Information

I4 S. 20 in force at 1.4.2015 by S.I. 2015/841, **art. 3(o)** (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

21 General duties of auditors of accounts of health service bodies

(1) In auditing the accounts of a clinical commissioning group, a local auditor must, by examination of the accounts and otherwise, be satisfied—

(a) that the accounts present a true and fair view, and comply with the requirements of the enactments that apply to them,

(b) that proper practices have been observed in the preparation of the accounts,

(c) that the group has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources,

Status: *Point in time view as at 27/06/2017.*
Changes to legislation: *Local Audit and Accountability Act 2014, Part 5 is up to date with all changes known to be in force on or before 30 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)*

(d) that money provided by Parliament has been expended for the purposes intended by Parliament,

(e) that resources authorised by Parliament to be used have been used for the purposes in relation to which the use was authorised, and

(f) that the financial transactions of the group are in accordance with any authority which is relevant to the transactions.

(2) In subsection (1)(e) use of resources means their expenditure, consumption or reduction in value.

(3) In auditing the accounts of special trustees for a hospital, a local auditor must, by examination of the accounts and otherwise, be satisfied—

(a) that the accounts present a true and fair view, and comply with the requirements of the enactments that apply to them,

(b) that proper practices have been observed in the preparation of the accounts, and

(c) that the special trustees have made proper arrangements for securing economy, efficiency and effectiveness in their use of resources.

(4) When a local auditor has completed an audit of the accounts of a health service body, the auditor must—

(a) enter on the accounts a certificate that the auditor has completed the audit in accordance with this Act, and

(b) make a report in accordance with subsection (5).

(5) A report under subsection (4)(b)—

(a) must contain the auditor's opinion on the accounts, including on the matters in subsection (1) or, as the case may be, subsection (3), but

(b) must not contain the auditor's opinion on the matter in subsection (1)(c) or (3)(c) if the auditor is satisfied as to that matter.

Commencement Information

I5 S. 21 in force at 1.4.2015 by S.I. 2015/841, **art. 3(o)** (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

22 Auditors' right to documents and information

(1) A local auditor has a right of access at all reasonable times to every document (an "audit document") that—

(a) relates to a relevant authority or an entity connected with a relevant authority, and

(b) the auditor thinks is necessary for the purposes of the auditor's functions under this Act.

(2) This includes power to inspect, copy or take away an audit document.

(3) A local auditor may—

(a) require a person holding or accountable for, or who has at any time held or been accountable for, an audit document to provide such information or explanation as the auditor thinks is necessary for the purposes of this Act, and

Status: *Point in time view as at 27/06/2017.*
Changes to legislation: *Local Audit and Accountability Act 2014, Part 5 is up to date with all changes known to be in force on or before 30 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)*

(b) if the auditor thinks it necessary, require the person to meet the auditor to give the information or explanation or (if the person holds or is accountable for the document) to produce the document.

(4) Where an audit document is in an electronic form, the power to require a person to produce the document includes power to require it to be produced in a form in which it is legible and can be taken away.

(5) For the purpose of inspecting an audit document which is in an electronic form, a local auditor—

(a) may have access to, and inspect and check the operation of, any computer and associated apparatus or material which the auditor thinks is or has been used in connection with the document, and

(b) may require a person within subsection (6) to give the auditor the reasonable assistance that the auditor needs for that purpose.

(6) A person is within this subsection who—

(a) is the person by whom or on whose behalf the computer is or has been used, or

(b) is a person in charge of, or otherwise involved in operating, the computer, apparatus or material.

(7) A local auditor may—

(a) require any person to whom this subsection applies to provide such information or explanation as the auditor thinks is necessary for the purposes of this Act, and

(b) if the auditor thinks it necessary, require the person to meet the auditor to give the information or explanation.

(8) Subsection (7) applies to—

(a) a member or officer of a relevant authority,

(b) where a relevant authority is a corporation sole, the holder of that office,

(c) a person elected or appointed—

(i) as an entity connected with a relevant authority,

(ii) to such an entity, or

(iii) to an office of such an entity,

(d) an employee of such an entity,

(e) an auditor of the accounts of such an entity, or

(f) a person who fell within any of paragraphs (a) to (d) at a time to which the information or explanation required by the local auditor relates.

(9) A local auditor of the accounts of a parish meeting may only exercise the function in subsection (7), so far as it applies to a person who is or was a member or officer of a relevant authority, in relation to a person who is or was the chairman of the parish meeting or the proper officer of the district council within whose area the parish lies.

(10) A relevant authority or an entity connected with a relevant authority must provide a local auditor with the facilities and information that the auditor reasonably requires for the purposes of the auditor's functions under this Act.

(11) A statement made by a person in response to a requirement under this section may not be used in evidence against that person in criminal proceedings other than proceedings for an offence under section 23.

Status: *Point in time view as at 27/06/2017.*
Changes to legislation: *Local Audit and Accountability Act 2014, Part 5 is up to date with all changes known to be in force on or before 30 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)*

(12) Nothing in this section compels a person to disclose information in respect of which a claim to legal professional privilege could be maintained in legal proceedings.

Modifications etc. (not altering text)

C3 Ss. 2223 applied by 2008 c. 17, s. 210A(1B) (as inserted (1.4.2015) by Local Audit and Accountability Act 2014 (c. 2), s. 49(1), **Sch. 12 para. 95(3)**; S.I. 2015/841, art. 3(x) (with Sch. para. 2) (as amended (27.6.2016) by S.I. 2016/675, art. 2))

Commencement Information

I6 S. 22 in force at 1.4.2015 by S.I. 2015/841, **art. 3(o)** (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

23 Offences relating to section 22

(1) A person is guilty of an offence if, without reasonable excuse, the person—
- (a) obstructs the exercise of any power conferred by section 22, or
- (b) fails to comply with any requirement of a local auditor under that section.

(2) A person guilty of an offence under subsection (1) is liable on summary conviction—
- (a) to a fine not exceeding level 3 on the standard scale, and
- (b) to an additional fine of not more than £20 for each day on which the offence continues after conviction for that offence.

(3) The reasonable expenses incurred by a local auditor in connection with proceedings for an offence under subsection (1) alleged to have been committed by a person within subsection (4) in relation to the audit of the accounts of a relevant authority are recoverable from that authority so far as they are not recovered from any other source.

(4) The persons within this subsection are—
- (a) a member or officer of the relevant authority,
- (b) a person elected or appointed—
  - (i) as an entity connected with the relevant authority,
  - (ii) to such an entity, or
  - (iii) to an office of such an entity, and
- (c) an employee of such an entity.

(5) Subsection (3) does not apply in relation to a parish meeting unless the offence is alleged to have been committed by the chairman of the parish meeting or the proper officer of the district council within whose area the parish lies.

(6) In subsection (4)(a) the reference to a member of the relevant authority, in relation to a corporation sole, is to the holder of that office.

Modifications etc. (not altering text)

C3 Ss. 2223 applied by 2008 c. 17, s. 210A(1B) (as inserted (1.4.2015) by Local Audit and Accountability Act 2014 (c. 2), s. 49(1), **Sch. 12 para. 95(3)**; S.I. 2015/841, art. 3(x) (with Sch. para. 2) (as amended (27.6.2016) by S.I. 2016/675, art. 2))

Commencement Information

I7 S. 23 in force at 1.4.2015 by S.I. 2015/841, **art. 3(o)** (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

Reports and recommendations

24 Reports and recommendations

Schedule 7 (reports and recommendations) has effect.

Commencement Information

I8 S. 24 in force at 4.4.2014 for specified purposes by S.I. 2014/900, art. 2(k)

I9 S. 24 in force at 1.4.2015 in so far as not already in force by S.I. 2015/841, **art. 3(p)** (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

Public inspection etc and action by auditor

25 Inspection of statements of accounts etc

(1) A relevant authority other than a health service body must ensure that a local government elector for its area may inspect and make copies of—

(a) the statement of accounts prepared by the authority,

(b) the local auditor's certificate that the audit of the authority's accounts including that statement has been completed,

(c) the local auditor's opinion on the statement of accounts,

(d) any public interest report relating to the authority or an entity connected with it, and

(e) any recommendation relating to the authority or an entity connected with it.

(2) A relevant authority other than a health service body must ensure that a local government elector for its area may have copies of any document within subsection (1) supplied to the elector at the elector's request on payment of a reasonable sum for each copy.

(3) The relevant authority must ensure that a local government elector may inspect a document within subsection (1) at all reasonable times and without payment.

(4) This section applies in relation to a document only if the relevant authority has prepared the document or it has been made available to the authority.

(5) References in this section to copies of a document include a reference to copies of any part of it.

Modifications etc. (not altering text)

C4 S. 25 applied by 1999 c. 29, s. 134(4) (as amended) (1.4.2015) by Local Audit and Accountability Act 2014 (c. 2), s. 49(1), **Sch. 12 para. 43(2)(a)**; S.I. 2015/841, art. 3(x)

Status: *Point in time view as at 27/06/2017.*
Changes to legislation: *Local Audit and Accountability Act 2014, Part 5 is up to date with all changes known to be in force on or before 30 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)*

Commencement Information

I10 S. 25 in force at 1.4.2015 by S.I. 2015/841, **art. 3(q)** (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

26 Inspection of documents etc

(1) At each audit of accounts under this Act, other than an audit of accounts of a health service body, any persons interested **[**[F1]or any journalist**]** may—

(a) inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records, and

(b) make copies of all or any part of those records or documents.

[[F2](1A) In subsection (1) "journalist" means any person who produces for publication journalistic material (whether paid to do so or otherwise).**]**

(2) At the request of a local government elector for any area to which the accounts relate, the local auditor must give the elector, or any representative of the elector, an opportunity to question the auditor about the accounting records.

(3) The local auditor's reasonable costs of complying with subsection (2) are recoverable from the relevant authority to which the accounts relate.

(4) This section does not entitle a person—

(a) to inspect or copy any part of any record or document containing information which is protected on the grounds of commercial confidentiality, or

(b) to require any such information to be disclosed in answer to any question.

(5) Information is protected on the grounds of commercial confidentiality if—

(a) its disclosure would prejudice commercial confidentiality, and

(b) there is no overriding public interest in favour of its disclosure.

(6) This section does not entitle a person—

(a) to inspect or copy any part of any record or document containing personal information, or

(b) to require any personal information to be disclosed in answer to any question.

(7) Information is personal information if it identifies a particular individual or enables a particular individual to be identified (but see subsection (8)).

(8) Information is not personal information merely because it relates to a business carried on by an individual as a sole trader.

(9) Information is personal information if it is information about an officer of the relevant authority which relates specifically to a particular individual and is available to the authority because—

(a) the individual holds or has held an office or employment with that authority, or

(b) payments or other benefits in respect of an office or employment under any other person are or have been made or provided to that individual by that authority.

(10) For the purposes of subsection (9)—

Status: *Point in time view as at 27/06/2017.*
Changes to legislation: *Local Audit and Accountability Act 2014, Part 5 is up to date with all changes known to be in force on or before 30 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)*

(a) "the relevant authority" means the relevant authority whose accounts are being audited, and

(b) payments made or benefits provided to an individual in respect of an office or employment include any payment made or benefit provided in respect of the individual ceasing to hold the office or employment.

Textual Amendments

F1 Words in s. 26(1) inserted (27.6.2017) by Local Audit (Public Access to Documents) Act 2017 (c. 25), **ss. 1(2)**, 2(1)

F2 S. 26(1A) inserted (27.6.2017) by Local Audit (Public Access to Documents) Act 2017 (c. 25), **ss. 1(3)**, 2(1)

Modifications etc. (not altering text)

C5 Ss. 26-31 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)

Commencement Information

I11 S. 26 in force at 1.4.2015 by S.I. 2015/841, **art. 3(q)** (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

27 Right to make objections at audit

(1) This section applies if, at an audit of accounts under this Act other than an audit of accounts of a health service body, a local government elector for an area to which the accounts relate makes an objection to the local auditor which meets the requirements in subsection (2) and which—

(a) concerns a matter in respect of which the auditor could make a public interest report, or

(b) concerns a matter in respect of which the auditor could apply for a declaration under section 28.

(2) The requirements are that—

(a) the objection is made in writing, and

(b) a copy of the objection is sent to the relevant authority whose accounts are being audited.

(3) The local auditor must decide—

(a) whether to consider the objection, and

(b) if the auditor does so, whether to take action within paragraph (a) or (b) of subsection (1) in response.

(4) The local auditor may decide not to consider the objection if, in particular, the auditor thinks that—

(a) the objection is frivolous or vexatious,

(b) the cost of the auditor considering the objection would be disproportionate to the sums to which the objection relates, or

(c) the objection repeats an objection already considered—

(i) under this section by a local auditor of the authority's accounts, or

(ii) under section 16 of the Audit Commission Act 1998 by an auditor appointed under that Act in relation to those accounts.

Status: *Point in time view as at 27/06/2017.*
Changes to legislation: *Local Audit and Accountability Act 2014, Part 5 is up to date with all changes known to be in force on or before 30 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)*

(5) Subsection (4)(b) does not entitle the local auditor to refuse to consider an objection which the auditor thinks might disclose serious concerns about how the relevant authority is managed or led.

(6) If the local auditor decides not to take action within paragraph (a) or (b) of subsection (1), the auditor may recommend that the relevant authority should instead take action in response to the objection.

(7) The local auditor's reasonable costs of exercising functions under this section are recoverable from the relevant authority.

Modifications etc. (not altering text)

C5 Ss. 26-31 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)

Commencement Information

I12 S. 27 in force at 1.4.2015 by S.I. 2015/841, **art. 3(q)** (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

28 Declaration that item of account is unlawful

(1) If a local auditor carrying out an audit of accounts under this Act, other than an audit of accounts of a health service body, thinks that an item of account is contrary to law, the auditor may apply to the court for a declaration to that effect.

(2) On an application under this section, the court—

(a) may make or refuse to make the declaration, and

(b) if it makes the declaration, may also order rectification of the statement of accounts or accounting records.

(3) A person who has objected under section 27(1)(b) and is aggrieved by a decision of the local auditor not to consider the objection or not to apply for a declaration under this section may—

(a) within the period of 6 weeks beginning with the day after that on which the person is notified of the decision, require the auditor to provide written reasons for the decision, and

(b) within the period of 21 days beginning with the day after that on which the person receives those written reasons, appeal against the decision to the court.

(4) On an appeal under subsection (3), the court has the same powers in relation to the item of account to which the objection relates as it would have on an application by the local auditor for the declaration.

(5) On an application or appeal under this section, the court may make an order for the payment by the relevant authority to which the application or appeal relates of expenses incurred in connection with it by the local auditor or the person by whom the appeal is brought.

(6) Subsection (7) applies if a local auditor of the accounts of a relevant authority incurs costs in determining whether to make an application under this section in relation to the authority, but the application is not in fact made.

Status: *Point in time view as at 27/06/2017.*
Changes to legislation: *Local Audit and Accountability Act 2014, Part 5 is up to date with all changes known to be in force on or before 30 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)*

(7) The local auditor may recover the reasonable costs so incurred from the relevant authority.

(8) The High Court and the county court have jurisdiction for the purposes of this section.

(9) In this Act "item of account", in relation to a relevant authority, means an item in the authority's accounting records or statement of accounts.

Modifications etc. (not altering text)

C5 Ss. 26-31 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)

Commencement Information

I13 S. 28 in force at 1.4.2015 by S.I. 2015/841, **art. 3(q)** (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

Prevention of unlawful expenditure etc

29 Advisory notices

Schedule 8 (advisory notices) has effect.

Modifications etc. (not altering text)

C5 Ss. 26-31 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)

Commencement Information

I14 S. 29 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)

30 Unlawful expenditure or activity of health service bodies

(1) A local auditor of the accounts of a health service body must take the steps set out in subsection (2) if the auditor believes that the body or an officer of the body—

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

(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.

(2) The local auditor must, as soon as reasonably practicable—

(a) refer the matter to the Secretary of State, and

(b) if the health service body is a clinical commissioning group, notify the National Health Service Commissioning Board of the matter.

Modifications etc. (not altering text)

C5 Ss. 26-31 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)

Commencement Information

I15 S. 30 in force at 1.4.2015 by S.I. 2015/841, **art. 3(s)** (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

31 Power of auditor to apply for judicial review

(1) A local auditor appointed to audit the accounts of a relevant authority other than a health service body may make an application for judicial review of a decision of that authority, or of a failure by that authority to act, which it is reasonable to believe would have an effect on the accounts of that body.

(2) Subsection (1) does not affect the requirement in section 31(3) of the Senior Courts Act 1981 to obtain the leave of the High Court to make the application.

(3) The existence of the powers conferred on a local auditor under this Act is not a ground for refusing an application within subsection (1) (or an application for leave to make the application).

(4) On an application for judicial review made as mentioned in subsection (1), the court may make such order as it thinks fit for the payment by the relevant authority of expenses incurred by the local auditor in connection with the application.

(5) Subsection (6) applies if a local auditor of the accounts of a relevant authority incurs costs in determining whether to make an application under this section in relation to the authority, but the application is not in fact made.

(6) The local auditor may recover the reasonable costs so incurred from the relevant authority.

Modifications etc. (not altering text)

C5 Ss. 26-31 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)

Commencement Information

I16 S. 31 in force at 1.4.2015 by S.I. 2015/841, **art. 3(s)** (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

Accounts and audit regulations

32 Accounts and audit regulations

(1) The Secretary of State may by regulations applying to relevant authorities other than health service bodies make provision about—

(a) the form and contents of accounting records;

(b) the form, contents, preparation and approval of statements of accounts;

(c) the preservation of accounting records or statements of accounts;

(d) the publication of accounting records, statements of accounts or other information;

Status: *Point in time view as at 27/06/2017.*
Changes to legislation: *Local Audit and Accountability Act 2014, Part 5 is up to date with all changes known to be in force on or before 30 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)*

(e) the exercise of any rights of objection or inspection conferred by section 25, 26 or 27 and the steps to be taken by any authority to enable those rights to be exercised;

(f) the financial management of relevant authorities;

(g) the maintenance by relevant authorities of systems of internal control (including arrangements for the management of risk).

(2) Regulations under subsection (1)(b) may, in particular, make provision about any information to be provided by way of notes to the accounts.

(3) Before making regulations under this section, the Secretary of State must consult—

(a) the Comptroller and Auditor General,

(b) such representatives of relevant authorities as the Secretary of State thinks appropriate, and

(c) the recognised supervisory bodies.

(4) Section 14(1)(a) of the Transport Act 1968 (accounts and other records of Passenger Transport Executives) is subject to regulations under this section.

Modifications etc. (not altering text)

C6 S. 32 applied by 1999 c. 29, s. 134(6) (as amended) (12.2.2015 for specified purposes, 1.4.2015 in so far as not already in force) by Local Audit and Accountability Act 2014 (c. 2), s. 49(1), **Sch. 12 para. 43(4)(a)**; S.I. 2015/223, art. 2; S.I. 2015/841, art. 3(x)

Commencement Information

I17 S. 32 in force at 4.4.2014 for specified purposes by S.I. 2014/900, art. 2(b)

I18 S. 32 in force at 1.4.2015 in so far as not already in force by S.I. 2015/841, **art. 3(t)** (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

Status:
Point in time view as at 27/06/2017.

Changes to legislation:
Local Audit and Accountability Act 2014, Part 5 is up to date with all changes known to be in force on or before 30 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.