



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 5

CONDUCT OF LOCAL AUDIT

Prevention of unlawful expenditure etc

29 Advisory notices

Schedule 8 (advisory notices) has effect.

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.

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.

Status: This is the original version (as it was originally enacted).

- (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.