

Status: Point in time view as at 01/04/2015.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Audit and Accountability Act 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 12

RELATED AMENDMENTS

Local Democracy, Economic Development and Construction Act 2009 (c. 20)

- 97 Chapter 3 of Part 2 of the Local Democracy, Economic Development and Construction Act 2009 (audit of entities connected with local authorities) is amended as follows.

Commencement Information

- II** Sch. 12 para. 97 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 98 (1) Section 36 (overview of Chapter) is amended as follows.
- (2) In subsection (1)—
- (a) for “an audit authority” substitute “ the Auditor General for Wales ”, and
 - (b) omit “English or”.
- (3) Omit subsections (2) and (4).
- (4) In subsection (6)(b) omit “section 27 of the Audit Commission Act 1998 (c. 18) or”.

Commencement Information

- I2** Sch. 12 para. 98 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 99 In section 37 (notification duties of local authorities) omit subsection (1).

Commencement Information

- I3** Sch. 12 para. 99 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 100 (1) Section 38 (power to appoint auditor) is amended as follows.
- (2) In subsection (1), for “an audit authority” substitute “ the Auditor General for Wales ”.
- (3) In subsection (3)(b)(ii)—
- (a) for “audit authority” substitute “ Auditor General for Wales ”, and
 - (b) for “37(1)(a) or (2)(a)” substitute “ 37(2)(a) ”.

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- (4) Omit subsection (4).
- (5) In subsection (6), for “appointing audit authority” substitute “ Auditor General for Wales ”.
- (6) Omit subsection (7).
- (7) In subsection (8), for “appointing audit authority” substitute “ Auditor General for Wales ”.

Commencement Information

I4 Sch. 12 para. 100 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 101 (1) Section 39 (power to appoint replacement auditor) is amended as follows.
- (2) In subsection (1) for “an audit authority” substitute “ the Auditor General for Wales ”.
 - (3) For the remaining references to “audit authority” substitute “ Auditor General for Wales ”.

Commencement Information

I5 Sch. 12 para. 101 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 102 (1) Section 40 (exclusions from power to appoint auditor) is amended as follows.
- (2) In subsection (1), for “An audit authority” substitute “ The Auditor General for Wales ”.
 - (3) In each of subsections (2) to (4), for “appointing audit authority” substitute “ Auditor General for Wales ”.
 - (4) In subsection (5) for “audit authority” substitute “ Auditor General for Wales ”.

Commencement Information

I6 Sch. 12 para. 102 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 103 In section 41(1) (persons who may be appointed as auditor)—
- (a) in paragraph (a), for “appointing audit authority” substitute “ Auditor General for Wales ”, and
 - (b) in paragraph (b), for “that authority” substitute “ the Auditor General for Wales ”.

Commencement Information

I7 Sch. 12 para. 103 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(x)** (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

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- 104 (1) Section 42 (terms of appointment of auditor) is amended as follows.
- (2) In subsection (5), for “appointing audit authority” substitute “ Auditor General for Wales ”.
- (3) Omit subsection (6).

Commencement Information

I8 Sch. 12 para. 104 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 105 (1) Section 43 (right of entity to appoint auditor to conduct statutory audit) is amended as follows.
- (2) In each of subsections (3), (5) and (7), for “audit authority” substitute “ Auditor General for Wales ”.
- (3) In subsection (8)—
- (a) for “an audit authority” substitute “ the Auditor General for Wales ”,
- (b) in paragraph (a), for “audit authority” substitute “ Auditor General for Wales ”, and
- (c) for paragraph (b) substitute—
“(b) the Welsh Ministers.”

Commencement Information

I9 Sch. 12 para. 105 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 106 In section 44(5)(b) (functions of auditor not appointed to conduct statutory audit: duty to send report to appointing audit authority), for “appointing audit authority” substitute “ Auditor General for Wales ”.

Commencement Information

I10 Sch. 12 para. 106 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 107 In section 45(4)(b) (duty of auditor to send public interest report to audit authority), for “audit authority” substitute “ Auditor General for Wales ”.

Commencement Information

I11 Sch. 12 para. 107 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 108 In section 46 (codes of practice) omit subsections (1) to (3).

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I12 Sch. 12 para. 108 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 109 (1) Section 50 (fees for appointment of auditor) is amended as follows.
- (2) Omit subsection (1).
- (3) In subsection (3), for “Audit Commission or the Wales Audit Office (as the case may be)” substitute “Wales Audit Office”.
- (4) Omit subsection (4).
- (5) In subsection (5)—
- (a) omit “(4) or”, and
 - (b) for “Audit Commission or the Wales Audit Office (as the case may be)” substitute “Wales Audit Office”.
- (6) In subsection (6), for “Audit Commission or the Wales Audit Office (as the case may be)” substitute “Wales Audit Office”.
- (7) Omit subsections (8) and (9).
- (8) In subsection (12)—
- (a) for “Audit Commission or the Wales Audit Office (as the case may be)” in each place it occurs substitute “Wales Audit Office”, and
 - (b) for “(4) or (4A) (as the case may be)” substitute “(4A)”.

Commencement Information

I13 Sch. 12 para. 109 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 110 (1) Section 51 (power of audit authority to require information) is amended as follows.
- (2) In the heading, for “audit authority” substitute “Auditor General for Wales”.
- (3) In subsection (1)—
- (a) for “appointing audit authority” substitute “Auditor General for Wales”, and
 - (b) for “it” substitute “the Auditor General for Wales”.
- (4) In subsection (2)—
- (a) for “an audit authority” substitute “the Auditor General for Wales”, and
 - (b) for “authority” substitute “Auditor General for Wales”.

Commencement Information

I14 Sch. 12 para. 110 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 111 Omit section 52 (subsidiaries of Passenger Transport Executives).

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I15 Sch. 12 para. 111 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

112 (1) Section 53 (regulations) is amended as follows.

(2) In subsection (1), for “36(4)(b) or (5)(b)” substitute “ 36(5)(b) ”.

(3) Omit subsection (4).

(4) In subsection (5) omit “made by the Welsh Ministers”.

Commencement Information

I16 Sch. 12 para. 112 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

113 In section 54(1) (interpretation) omit the definitions of “audit authority”, “Audit Commission” and “qualifying English local authority entity”.

Commencement Information

I17 Sch. 12 para. 113 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 10](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

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