
Changes to legislation: Local Audit and Accountability Act 2014, Paragraph 10 is up to date with all changes known to be in force on or before 28 February 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 5

ELIGIBILITY AND REGULATION OF LOCAL AUDITORS

10 After section 1224 insert—

“1224ZA Provision of documents to the Secretary of State

- (1) For the purpose of assisting a person listed in subsection (2) to maintain proper standards in the auditing of the accounts of a relevant authority, the person may require the authority to make available for inspection by that person—
- (a) the accounts concerned, and
 - (b) the other documents relating to the relevant authority that might reasonably be required by a local auditor for the purposes of the audit.
- (2) Those persons are—
- (a) the Secretary of State,
 - (b) a body designated by order under section 1252 (delegation of Secretary of State's functions under this Part), and
 - (c) a recognised supervisory body.”

Commencement Information

II [Sch. 5 para. 10](#) in force at 16.12.2014 in so far as not already in force by [S.I. 2014/3319](#), [art. 2\(e\)](#)

Changes to legislation:

Local Audit and Accountability Act 2014, Paragraph 10 is up to date with all changes known to be in force on or before 28 February 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.

[View outstanding changes](#)

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](#)