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**Changes to legislation:** Local Audit and Accountability Act 2014, Paragraph 9 is up to date with all changes known to be in force on or before 18 March 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

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## SCHEDULES

### SCHEDULE 5

#### ELIGIBILITY AND REGULATION OF LOCAL AUDITORS

9 For section 1219 (appropriate qualifications) substitute—

**“1219 Appropriate qualifications**

- (1) A person holds an appropriate qualification for the purposes of this Chapter only if—
  - (a) the person holds a qualification that is an appropriate qualification by virtue of this section, or
  - (b) the person holds an appropriate qualification for the purposes of this Chapter as it has effect apart from its application by virtue of Schedule 5 to the Local Audit and Accountability Act 2014.
- (2) The Secretary of State may by regulations provide for a qualification to be an appropriate qualification for the purposes of this Chapter if—
  - (a) it is a professional qualification in accountancy,
  - (b) it is obtained from a body established in the United Kingdom, and
  - (c) it meets, or the Secretary of State thinks that it meets, specified requirements.
- (3) Regulations under this section may, in particular, provide for a qualification to be an appropriate qualification if—
  - (a) it is offered by a body (a “qualifying body”) established in the United Kingdom (whether a body corporate or an unincorporated association), and
  - (b) it is recognised by the Secretary of State in accordance with the regulations.
- (4) Regulations under this section that contain provision under subsection (3) may in particular—
  - (a) provide for the Secretary of State to make an order (a “recognition order”) recognising a qualification offered by a qualifying body;
  - (b) make provision about the application by a qualifying body for a recognition order;
  - (c) provide for the Secretary of State to give directions or impose requirements in connection with the application;
  - (d) make provision about the circumstances in which the Secretary of State may or must make or refuse to make a recognition order;
  - (e) make provision about the steps to be taken by the Secretary of State on making or refusing to make a recognition order;
  - (f) provide for a recognition order to be revoked by a further order (a “revocation order”);

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- (g) make provision about the circumstances in which a revocation order may or must be made;
  - (h) make provision about the date on which a revocation order may or must take effect;
  - (i) provide for a revocation order to contain transitional provision;
  - (j) make provision about the steps to be taken by the Secretary of State before or on making a revocation order.
- (5) The requirements that may be specified for a qualification to be an appropriate qualification or to be the subject of a recognition order include, in particular, requirements as to—
- (a) the persons to whom the qualification is open;
  - (b) the course of instruction undertaken by persons to whom the qualification is awarded;
  - (c) the professional experience of such persons;
  - (d) the examinations passed by such persons;
  - (e) the practical training undertaken by such persons;
  - (f) the rules and arrangements of the body offering the qualification for ensuring or monitoring compliance with other specified requirements.
- (6) Regulations under this section may in particular—
- (a) provide for exceptions to a specified requirement;
  - (b) confer power on the Secretary of State to give or withhold recognition or approval for the purposes of a specified requirement.
- (7) A person holds an appropriate qualification for the purposes of this Chapter if, immediately before the relevant time, the person was qualified for appointment as an auditor under section 3 of the Audit Commission Act 1998 by virtue of the person's membership of a body listed in subsection (7) of that section.
- (8) A person holds an appropriate qualification for the purposes of this Chapter if—
- (a) before the relevant time, the person began a course of study or practical training leading to a professional qualification in accountancy offered by a body listed in section 3(7) of the Audit Commission Act 1998,
  - (b) the person would have been qualified for appointment as an auditor under section 3 of that Act by virtue of subsection (5)(b) of that section if that qualification had been obtained before that time, and
  - (c) the person obtained that qualification within the period of 6 years beginning with that time.
- (9) In subsections (7) and (8) “the relevant time” means the time at which paragraph 9 of Schedule 5 to the Local Audit and Accountability Act 2014 comes into force.
- (10) Regulations under this section are subject to negative resolution procedure.
- (11) In this section “specified” means specified in regulations under this section.

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- (12) In this Part “recognised professional qualification” means a professional qualification that is—
- (a) offered by a qualifying body, and
  - (b) recognised by the Secretary of State in accordance with regulations under this section.
- (13) In this Part “recognised qualifying body” means a qualifying body offering a recognised professional qualification.”

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**Commencement Information**

**II** [Sch. 5 para. 9](#) in force at 16.12.2014 in so far as not already in force by [S.I. 2014/3319](#), [art. 2\(e\)](#)

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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](#)