



# Local Audit and Accountability Act 2014

## 2014 CHAPTER 2

### PART 3

#### APPOINTMENT ETC OF LOCAL AUDITORS

#### **13 Failure of [<sup>F1</sup>health service bodies] to appoint local auditor**

- (1) If a [<sup>F2</sup>health service body] fails to appoint an auditor in accordance with this Part, it must immediately inform [<sup>F3</sup>NHS England] of that fact.
- (2) If it appears to [<sup>F3</sup>NHS England] that a [<sup>F4</sup>health service body] has failed to appoint an auditor in accordance with this Part, [<sup>F3</sup>NHS England] must inform the Secretary of State of that fact by the end of 25 March in the financial year preceding the financial year to which the accounts to be audited relate.
- (3) If the Secretary of State has been informed by [<sup>F3</sup>NHS England] under subsection (2), the Secretary of State may—
  - (a) take either of the steps in subsection (4), or
  - (b) direct [<sup>F3</sup>NHS England] to take whichever of the steps in subsection (4) [<sup>F3</sup>NHS England] considers appropriate.
- (4) Those steps are—
  - (a) to direct the [<sup>F5</sup>health service body] to appoint an auditor named in the direction given under this paragraph, or
  - (b) to appoint an auditor on behalf of the [<sup>F6</sup>health service body].
- (5) An appointment under subsection (4)(b) takes effect—
  - (a) as if it had been made by the [<sup>F7</sup>health service body], and
  - (b) on such terms as the Secretary of State or (as the case may be) [<sup>F3</sup>NHS England] may direct.
- (6) The Secretary of State or [<sup>F3</sup>NHS England] must—
  - (a) inform the [<sup>F8</sup>health service body] of the intention to give a direction or appoint an auditor under subsection (4) not less than 28 days before the direction is given or the appointment made, and

*Changes to legislation: Local Audit and Accountability Act 2014, Section 13 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*

- (b) consider any representations made by the [<sup>F9</sup>health service body] regarding the proposed direction or appointment.
- (7) But the Secretary of State or [<sup>F3</sup>NHS England] may give a direction or make an appointment under subsection (4) without having complied with subsection (6) if the Secretary of State or [<sup>F3</sup>NHS England] thinks it is likely that an auditor would have to exercise a function under this Act in relation to the [<sup>F10</sup>health service body] within the period of 60 days beginning with the day on which the direction is given or the appointment is made.

#### Textual Amendments

- F1** Words in s. 13 heading substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 7 para. 21(2)**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F2** Words in s. 13(1) substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 7 para. 21(3)**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F3** Words in s. 13 substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), Sch. 1 para. 1(1)(2); S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F4** Words in s. 13(2) substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 7 para. 21(3)**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F5** Words in s. 13(4)(a) substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 7 para. 21(4)(a)**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F6** Words in s. 13(4)(b) substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 7 para. 21(4)(b)**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F7** Words in s. 13(5)(a) substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 7 para. 21(5)**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F8** Words in s. 13(6)(a) substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 7 para. 21(6)(a)**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F9** Words in s. 13(6)(b) substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 7 para. 21(6)(b)**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F10** Words in s. 13(7) substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 7 para. 21(7)**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

#### Commencement Information

- I1** S. 13 in force at 1.4.2015 by S.I. 2015/841, **art. 3(j)**

**Changes to legislation:**

Local Audit and Accountability Act 2014, Section 13 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.

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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](#)