



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 5

CONDUCT OF LOCAL AUDIT

General powers and duties of auditors

20 General duties of auditors

- (1) In auditing the accounts of a relevant authority other than a health service body, a local auditor must, by examination of the accounts and otherwise, be satisfied—
 - (a) that the accounts comply with the requirements of the enactments that apply to them,
 - (b) that proper practices have been observed in the preparation of the statement of accounts, and that the statement presents a true and fair view, and
 - (c) that the authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
- (2) Subject as follows, when a local auditor has completed an audit of the accounts of a relevant authority other than a health service body, the auditor must enter on the statement of accounts—
 - (a) a certificate that the auditor has completed the audit in accordance with this Act, and
 - (b) the auditor's opinion on the statement.
- (3) If, for any part of the period for which a relevant authority is required to prepare a statement of accounts, the authority is required to maintain a pension fund under regulations under section 1 of the Public Service Pensions Act 2013 as they relate to local government workers (within the meaning of that Act), the authority's local auditor must give a separate opinion on the part of the statement that relates to the accounts of that pension fund.
- (4) A local auditor may enter an opinion on the statement of accounts on that statement before the audit is completed if—

Changes to legislation: Local Audit and Accountability Act 2014, Section 20 is up to date with all changes known to be in force on or before 03 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

- (a) the audit has not been completed because an objection has been made under section 27 and that objection has not been disposed of, and
 - (b) the auditor thinks that, if the objection were resolved in the objector's favour, this would not affect the accuracy of the statement of accounts.
- (5) A local auditor must, in carrying out the auditor's functions in relation to the accounts of a relevant authority, comply with the code of audit practice applicable to the authority that is for the time being in force.
- (6) A local auditor must, in carrying out functions under this Act, have regard to guidance issued by the Comptroller and Auditor General under paragraph 9 of Schedule 6.

Modifications etc. (not altering text)

- C1** S. 20(1)(2) applied by 2008 c. 17, s. 210A(1B) (as inserted (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), **Sch. 12 para. 95(3)**; S.I. 2015/841, art. 3(x) (with [Sch. para. 2](#)) (as amended (27.6.2016) by S.I. 2016/675, art. 2))
- C2** S. 20(5)(6) applied by 2008 c. 17, s. 210A(1B) (as inserted (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), **Sch. 12 para. 95(3)**; S.I. 2015/841, art. 3(x) (with [Sch. para. 2](#)) (as amended (27.6.2016) by S.I. 2016/675, art. 2))

Commencement Information

- I1** S. 20 in force at 1.4.2015 by S.I. 2015/841, **art. 3(o)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

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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](#)