



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 5

CONDUCT OF LOCAL AUDIT

General powers and duties of auditors

23 Offences relating to section 22

- (1) A person is guilty of an offence if, without reasonable excuse, the person—
 - (a) obstructs the exercise of any power conferred by section 22, or
 - (b) fails to comply with any requirement of a local auditor under that section.
- (2) A person guilty of an offence under subsection (1) is liable on summary conviction—
 - (a) to a fine not exceeding level 3 on the standard scale, and
 - (b) to an additional fine of not more than £20 for each day on which the offence continues after conviction for that offence.
- (3) The reasonable expenses incurred by a local auditor in connection with proceedings for an offence under subsection (1) alleged to have been committed by a person within subsection (4) in relation to the audit of the accounts of a relevant authority are recoverable from that authority so far as they are not recovered from any other source.
- (4) The persons within this subsection are—
 - (a) a member or officer of the relevant authority,
 - (b) a person elected or appointed—
 - (i) as an entity connected with the relevant authority,
 - (ii) to such an entity, or
 - (iii) to an office of such an entity, and
 - (c) an employee of such an entity.

Changes to legislation: Local Audit and Accountability Act 2014, Section 23 is up to date with all changes known to be in force on or before 27 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

- (5) Subsection (3) does not apply in relation to a parish meeting unless the offence is alleged to have been committed by the chairman of the parish meeting or the proper officer of the district council within whose area the parish lies.
- (6) In subsection (4)(a) the reference to a member of the relevant authority, in relation to a corporation sole, is to the holder of that office.

Modifications etc. (not altering text)

- C1** Ss. 2223 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. 23 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](#)