
STATUTORY INSTRUMENTS

2019 No. 504

**The Local Audit (England and Wales)
(Amendment) (EU Exit) Regulations 2019**

PART 2

Amendment of primary legislation

Amendment of the Local Audit and Accountability Act 2014

5. In paragraph 26—

(a) in sub-paragraph (3), after “subsection (1)” insert—

“—

(a) in the definition of “EEA competent authority”, omit “other than the United Kingdom”, and

(b)”;

(b) after sub-paragraph (4) insert—

“(5) In subsection (2A), after “EEA State” insert “and subject to the Audit Directive⁽¹⁾.”.

(1) [Directive 2006/43/EC](#) of the European Parliament and of the Council on statutory audits of annual accounts and consolidated accounts, amending Council Directives [78/660/EEC](#) and [83/349/EEC](#) and repealing Council [Directive 84/253/EEC](#), as amended at any time before 1st January 2009.