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STATUTORY INSTRUMENTS

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**2014 No. 3319**

**The Local Audit and Accountability Act  
2014 (Commencement No. 4) Order 2014**

**Appointed day**

2. The day after the day on which this Order is made is the day appointed for the coming into force of the following provisions of the Local Audit and Accountability Act 2014—

- (a) section 2(1) and (2) and Schedule 2 (relevant authorities), so far as they relate to provisions brought into force by this Order;
- (b) section 2(3) to (6) for the purpose of enabling the Secretary of State to make regulations or an order;
- (c) section 4(1)(b) (definition of “local auditor”) for the purpose of the definition of “local auditor” so far as relating to section 18 and Schedule 5 and the audit of accounts for financial years commencing on or after 1st April 2017;
- (d) sections 5 (modification of Act in relation to smaller authorities) and 17 (appointment of auditor by specified person), so far as they are not yet in force;
- (e) section 18 and Schedule 5 (eligibility and regulation of local auditors), so far as they are not yet in force;
- (f) paragraph 9 of Schedule 6 (guidance) for the purpose of enabling the Comptroller and Auditor General to issue guidance and section 19 so far as it relates to that paragraph and that purpose;
- (g) the following paragraphs of Schedule 13 (NHS trusts and trustees for NHS trusts: transitory and saving provision), and section 47 so far as it relates to those paragraphs—
  - (i) paragraphs 1 to 5; and
  - (ii) paragraph 11.