

These notes refer to the Local Audit and Accountability Act 2014 (c.2) which received Royal Assent on 30 January 2014

LOCAL AUDIT AND ACCOUNTABILITY ACT 2014

EXPLANATORY NOTES

COMMENTARY

Part 4– Eligibility and Regulation of Local Auditors

Paragraph 14: The register of auditors

59. This paragraph concerns the register of eligible auditors and modifies section 1239 of the Companies Act 2006, mainly to recognise the differences in eligibility for auditors of companies and those of relevant authorities. It also includes a regulatory power to set requirements around the keeping of such a register.