

*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**

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## **EXPLANATORY NOTES**

### **COMMENTARY**

#### **Part 5 – Conduct of Local Audit**

##### ***Paragraph 5: Consideration of report or recommendation***

92. This paragraph specifies how relevant authorities should consider public interest reports and auditors' written recommendations. This does not apply to health service bodies, because these requirements are specified in other legislation or through requirements placed upon the health service body by their regulator. Nor does it apply to the Greater London Authority (paragraph 6 specifies arrangements), nor connected entities which are also relevant authorities (except reports and recommendations on the Commissioner of Police of the Metropolis). The relevant authority must consider public interest reports and auditors' recommendations at a meeting within one month of the report or recommendation being sent to the body and decide at that meeting what action needs to be taken. Police and Crime Commissioners and the Mayor's Office for Policing and Crime must decide within one month what action to take. The Secretary of State is able to modify this paragraph through regulations.