

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 5 – Conduct of Local Audit

Paragraph 3: Effect of an advisory notice

108. This paragraph makes it unlawful for the authority or officer to continue to take or implement the action that the advisory notice refers to while the advisory notice has effect. Sub-paragraph (2) makes an exclusion where the authority or officer has considered the auditor's notice and the consequence of taking the action, informed the auditor of their intention to take the action and the notice period has expired. The advisory notice takes effect from the day on which the notice is served; and ceases to have effect either when it is withdrawn or if the auditor does not serve a statement of reasons within 7 days following its issue. Sub-paragraph (4) enables the auditor to recover from the relevant authority any costs reasonably incurred in issuing advisory notices and any work to investigate whether they need to.