



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 7

MISCELLANEOUS AND SUPPLEMENTARY

Supplementary

43 Orders and regulations

- (1) Any power of the Secretary of State or the Minister for the Cabinet Office to make regulations or an order under this Act is exercisable by statutory instrument.
- (2) Any power of the Secretary of State or the Minister for the Cabinet Office to make regulations or an order under this Act includes—
 - (a) power to make different provision for different cases or classes of case, including different provision for different authorities;
 - (b) power to make incidental, supplementary, consequential, transitional or transitory provision or savings.
- (3) A statutory instrument containing regulations or an order to which subsection (4) applies (whether alone or with other provision) may not be made unless a draft of the instrument has been laid before and approved by a resolution of each House of Parliament.
- (4) This subsection applies to—
 - (a) regulations under section 2(3) (power to amend list of relevant authorities in Schedule 2),
 - (b) regulations or an order under section 2(5) (power to make provision about application of Act to a person or body coming to fall within Schedule 2) which amends this Act,
 - (c) regulations under section 3(5)(a) (power to modify financial year of relevant authority) which amend this Act,
 - (d) regulations under section 5(1) (modification of Act in relation to smaller authorities),

Status: Point in time view as at 26/12/2023.

Changes to legislation: Local Audit and Accountability Act 2014, Cross Heading: Supplementary is up to date with all changes known to be in force on or before 28 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (e) regulations under section 6(5) (power to amend definition of “smaller authority”),
 - (f) regulations under section 7(4) (power to amend intervals at which local auditor must be appointed),
 - (g) regulations under section 17 (appointment of auditor by specified person),
 - (h) regulations under section 18(2) (power to amend Schedule 5),
 - (i) regulations under section 40 (access to local government meetings and documents) which amend or repeal any provision of an Act,
 - (j) regulations under section 46 (power to make consequential provision) which amend or repeal any provision of an Act,
 - (k) regulations under paragraph 2(9) of Schedule 4 (power to amend definition of “independent” member of auditor panel),
 - (l) regulations under paragraph 5(1)(a) of that Schedule (power to amend etc local authority enactments in their application to auditor panels),
 - (m) regulations under paragraph 8(3) of that Schedule (power to amend definition of “connected entity”), and
 - (n) regulations under paragraph 8 of Schedule 9 (power to amend data-matching provisions).
- (5) Any other statutory instrument containing regulations or an order under this Act is subject to annulment in pursuance of a resolution of either House of Parliament, subject to subsection (6).
- (6) Subsection (5) does not apply to a statutory instrument containing only—
- (a) an order under section 49 (commencement),
 - ^{F1}(b)
 - ^{F2}(c)
- (7) If a draft of a statutory instrument containing regulations or an order under section 2 would, apart from this subsection, be treated for the purposes of the standing orders of either House of Parliament as a hybrid instrument, it is to proceed in that House as if it were not such an instrument.

Textual Amendments

- F1** S. 43(6)(b) omitted (1.7.2022) by virtue of [Health and Care Act 2022 \(c. 31\)](#), s. 186(6), [Sch. 7 para. 24](#); [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with regs. 13, 29, 30)
- F2** S. 43(6)(c) omitted (1.7.2022) by virtue of [Health and Care Act 2022 \(c. 31\)](#), s. 186(6), [Sch. 7 para. 24](#); [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with regs. 13, 29, 30)

44 Interpretation of Act

- (1) In this Act (unless the context otherwise requires)—
- “accounts” is to be construed in accordance with section 4(3) to [^{F3}(6)];
 - “area”—
 - (a) in relation to a chief constable, means the police area of the chief constable's police force;
 - (b) [^{F4}in relation to an integrated care board, means the area specified in the board's constitution (see Schedule 1B to the National Health Service Act 2006);]

Status: Point in time view as at 26/12/2023.

Changes to legislation: Local Audit and Accountability Act 2014, Cross Heading: Supplementary is up to date with all changes known to be in force on or before 28 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

“charter trustees” means charter trustees constituted—

- (a) under section 246 of the Local Government Act 1972,
- (b) by the Charter Trustees Regulations 1996 (SI 1996/263), or
- (c) under Part 1 of the Local Government and Public Involvement in Health Act 2007;

“chief constable” means a chief constable for a police force for a police area;

“code of audit practice” means a code of audit practice under Schedule 6;

“combined authority” means a combined authority established under section 103 of the Local Democracy, Economic Development and Construction Act 2009;

[^{F5}“combined county authority” means a combined county authority established under section 9(1) of the Levelling-up and Regeneration Act 2023;]

“the Common Council” means the Common Council of the City of London;

“costs”, in relation to anything done by a local auditor, means the costs of the auditor's time to do that thing, whether or not the auditor charges on the basis of the time taken to do it;

“enactment” includes an enactment contained in subordinate legislation as defined in section 21(1) of the Interpretation Act 1978;

“executive” and “executive arrangements” have the same meaning as in Part 1A of the Local Government Act 2000;

“expenses”, in relation to anything done by a local auditor, means the expenses incurred by the auditor in doing that thing, including the auditor's costs of doing it;

“financial year” has the meaning given by section 3(4) (subject to provision made under section 3(5));

“functional body” has the same meaning as in the Greater London Authority Act 1999 (see section 424(1) of that Act);

“health service body” has the meaning given by section 3(9);

“item of account” has the meaning given by section 28(9);

“local auditor” has the meaning given by section 4(1)(b);

“local government elector” means a person registered as a local government elector in the register of electors in accordance with the Representation of the People Acts (but see subsection (6));

“officer”, in relation to a relevant authority—

- (a) includes a member of the staff of the authority, but
- (b) does not include a local auditor appointed to audit the authority's accounts;

“parish meeting” means a parish meeting of a parish which does not have a separate parish council;

“police area” means a police area listed in Schedule 1 to the Police Act 1996 (police areas outside London);

“public interest report” has the meaning given by paragraph 1(2) of Schedule 7;

“recognised qualifying body” has the meaning given by 1219(12) of the Companies Act 2006 as it has effect by virtue of Schedule 5 to this Act;

Status: Point in time view as at 26/12/2023.

Changes to legislation: Local Audit and Accountability Act 2014, Cross Heading: Supplementary is up to date with all changes known to be in force on or before 28 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

“recognised supervisory body” is to be construed in accordance with section 1217(4) of and Schedule 10 to the Companies Act 2006 as they have effect by virtue of Schedule 5 to this Act;

“recommendation” means a recommendation under paragraph 2(1) of Schedule 7;

“related authority” has the meaning given by paragraph 2(6) of Schedule 7;

“relevant authority” has the meaning given by section 2(1);

^{F6} ...

“^{F7}sub-national transport body” means a sub-national transport body established under section 102E of the Local Transport Act 2008.]

- (2) References in this Act to a function under this Act or a Part of this Act include a function under regulations under this Act or that Part.
- (3) References in this Act to provision made under it include provision made under Part 42 of the Companies Act 2006 as it has effect by virtue of Schedule 5.
- (4) References in this Act to an entity connected with a relevant authority or to a connected entity are to be construed in accordance with paragraph 8 of Schedule 4.
- [^{F8}(5) References in this Act to the group of people for whom an integrated care board has core responsibility are to be read in accordance with section 14Z31 of the National Health Service Act 2006.]
- (6) A reference in this Act to a local government elector for any area—
 - (a) in relation to a Passenger Transport Executive, is a reference to a local government elector for the area of the Integrated Transport Authority or combined authority for the area for which the Executive is established;
 - (b) in relation to the Broads Authority, is a reference to a local government elector for the area of any participating authority (as defined by section 25 of the Norfolk and Suffolk Broads Act 1988);
 - (c) in relation to a National Park authority which is the local planning authority for a National Park, is a reference to a local government elector for any area the whole or any part of which is comprised in that Park.
- (7) Any function conferred or imposed on the Greater London Authority under or by virtue of this Act is exercisable by the Mayor of London acting on behalf of the Authority.
- (8) Subsection (7) does not apply in relation to any function expressly conferred on—
 - (a) the London Assembly, or
 - (b) the Mayor of London and the London Assembly acting jointly on behalf of the Greater London Authority.
- (9) Any function conferred or imposed on a parish meeting under or by virtue of this Act, other than a function expressly conferred on the parish meeting itself, is exercisable by the chairman of the parish meeting acting on behalf of the authority.
- (10) References in this Act to accounts, accounting records or statements of account in relation to the Common Council are to its accounts, accounting records or statements of account so far as relating to—
 - (a) the collection fund of the Common Council,
 - (b) the City Fund, or

Status: Point in time view as at 26/12/2023.

Changes to legislation: Local Audit and Accountability Act 2014, Cross Heading: Supplementary is up to date with all changes known to be in force on or before 28 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (c) a pension fund maintained and administered by the Common Council under regulations under section 1 of the Public Service Pensions Act 2013.

Textual Amendments

- F3** Word in s. 44 substituted (1.7.2022) by [Health and Care Act 2022 \(c. 31\)](#), s. 186(6), [Sch. 7 para. 25](#); [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with regs. 13, 29, 30)
- F4** Words in s. 44(1) substituted (1.7.2022) by [Health and Care Act 2022 \(c. 31\)](#), s. 186(6), [Sch. 4 para. 214\(2\)](#); [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with regs. 13, 29, 30)
- F5** Words in s. 44(1) inserted (26.12.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), s. 255(2) (c), [Sch. 4 para. 201](#) (with s. 247)
- F6** Words in s. 44(1) omitted (17.6.2021) by virtue of [NHS \(Charitable Trusts Etc\) Act 2016 \(c. 10\)](#), s. 5(1), [Sch. 1 para. 18\(g\)](#); [S.I. 2021/712](#), reg. 3(c)
- F7** Words in s. 44(1) inserted (28.1.2016 for specified purposes, 28.3.2016 in so far as not already in force) by [Cities and Local Government Devolution Act 2016 \(c. 1\)](#), s. 25(2), [Sch. 5 para. 37\(3\)](#)
- F8** [S. 44\(5\)](#) substituted (1.7.2022) by [Health and Care Act 2022 \(c. 31\)](#), s. 186(6), [Sch. 4 para. 214\(3\)](#); [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with regs. 13, 29, 30)

Modifications etc. (not altering text)

- C1** [S. 44\(1\)](#) modified (29.11.2018) by [Middle Level Act 2018 \(c. ii\)](#), ss. 1, [18\(3\)](#)

45 Related amendments

Schedule 12 (related amendments) has effect.

Commencement Information

- I1** [S. 45](#) in force at 4.4.2014 for specified purposes by [S.I. 2014/900](#), art. 2(l)
- I2** [S. 45](#) in force at 10.2.2015 for specified purposes by [S.I. 2015/179](#), [art. 2](#)
- I3** [S. 45](#) in force at 12.2.2015 for specified purposes by [S.I. 2015/223](#), [art. 2](#)
- I4** [S. 45](#) in force at 1.4.2015 for specified purposes by [S.I. 2015/841](#), [art. 3\(x\)](#)
- I5** [S. 45](#) in force at 1.4.2017 for specified purposes by [S.I. 2015/841](#), [art. 4](#)
- I6** [S. 45](#) in force at 1.4.2018 for specified purposes by [S.I. 2016/675](#), [art. 3](#)

46 Power to make consequential provision

- (1) The Secretary of State may by regulations make such consequential, incidental or supplementary provision as the Secretary of State considers appropriate in connection with any provision of, or made under, this Act.
- (2) The power in subsection (1) includes power to amend, repeal or revoke any provision of or made under an Act (including this Act) whenever passed or made.

^{F9}47 Application to NHS trusts and trustees for NHS trusts

.....

Status: Point in time view as at 26/12/2023.

Changes to legislation: Local Audit and Accountability Act 2014, Cross Heading: Supplementary is up to date with all changes known to be in force on or before 28 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

- F9** S. 47 omitted (1.7.2022) by virtue of Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 7 para. 26**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

48 Extent

- (1) This Act extends to England and Wales only, subject as follows.
- (2) An amendment, repeal or revocation made by this Act, other than one mentioned in subsection (3), has the same extent as the relevant part of the Act or instrument amended, repealed or revoked.
- (3) Subsection (2) does not apply to the amendment made by section 39(1) (power to require compliance with local authority publicity code), which extends to England and Wales only.
- (4) The following provisions of this Act extend to England and Wales, Scotland and Northern Ireland—
 - (a) section 43 (orders and regulations) so far as it applies to regulations under section 46 or an order under section 49;
 - (b) section 45 (related amendments) so far as it applies to amendments, repeals and revocations within subsection (2) of this section;
 - (c) section 46 (power to make consequential provision);
 - (d) this section;
 - (e) section 49 (commencement);
 - (f) section 50 (short title).

49 Commencement

- (1) The provisions of this Act come into force on such day as the Secretary of State may by order appoint, subject to subsections (2) to (4).
- (2) Sections 39 and 40 come into force at the end of the period of 2 months beginning with the day on which this Act is passed.
- (3) If this Act is passed before 5 February 2014, section 41 comes into force on the day on which this Act is passed; otherwise that section comes into force on such day as the Secretary of State may by order appoint.
- (4) The following provisions come into force on the day on which this Act is passed—
 - (a) section 43;
 - (b) section 44;
 - (c) section 46;
 - (d) section 48;
 - (e) this section;
 - (f) section 50.
- (5) An order under this section may—
 - (a) appoint different days for different purposes or different areas;
 - (b) make transitional, transitory or saving provision.

Status: Point in time view as at 26/12/2023.

Changes to legislation: Local Audit and Accountability Act 2014, Cross Heading: Supplementary is up to date with all changes known to be in force on or before 28 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (6) Provision under subsection (5)(b) may, in particular, enable a function of the Audit Commission under—
 - (a) a provision that is amended or repealed by this Act, or
 - (b) any of sections 139A to 139C of the Social Security Administration Act 1992, to be exercised by a person or body, or by the persons or bodies, specified in the order for a period specified in or determined under the order.
- (7) Where provision under subsection (5)(b) made by virtue of subsection (6) enables a function to be exercised by a Minister of the Crown, an order under this section may enable the Minister to delegate the exercise of that function to another person or body or other persons or bodies.
- (8) An order under this section which makes provision under subsection (5)(b) by virtue of subsection (6) or (7) may in particular provide for references in an enactment to the Audit Commission to be read as references to the person or body or persons or bodies by whom the function may be exercised.
- (9) Provision under subsection (5)(b) may, in particular, provide for the first local auditor appointed by a relevant authority under subsection (1) of section 7 to be appointed on a date later than that specified in that subsection.
- (10) In this section “the Audit Commission” means the Audit Commission for Local Authorities and the National Health Service in England.

50 Short title

This Act may be cited as the Local Audit and Accountability Act 2014.

Status:

Point in time view as at 26/12/2023.

Changes to legislation:

Local Audit and Accountability Act 2014, Cross Heading: Supplementary is up to date with all changes known to be in force on or before 28 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.