
Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 1 is up to date with all changes known to be in force on or before 04 February 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) [View outstanding changes](#)

SCHEDULES

SCHEDULE 1

Section 1

ABOLITION OF AUDIT COMMISSION: SUPPLEMENTARY PROVISION

PART 1

ARRANGEMENTS IN CONNECTION WITH ABOLITION OF AUDIT COMMISSION

Transfer of property, rights and liabilities

- 1 (1) The Secretary of State may make one or more schemes for the transfer of property, rights and liabilities of the Audit Commission to a person or persons specified in the scheme.
- (2) The things that may be transferred under a transfer scheme include—
 - (a) property, rights and liabilities that could not otherwise be transferred;
 - (b) property acquired, and rights and liabilities arising, after the making of the scheme.
- (3) A transfer scheme may make consequential, supplementary, incidental or transitional provision and may in particular—
 - (a) create rights, or impose liabilities, in relation to property or rights transferred;
 - (b) make provision about the continuing effect of things done by the transferor in respect of anything transferred;
 - (c) make provision about the continuation of things (including legal proceedings) in the process of being done by, on behalf of or in relation to the transferor, in respect of anything transferred;
 - (d) make provision for references to the transferor in an instrument or other document in respect of anything transferred to be treated as references to the transferee;
 - (e) make provision for the shared ownership or use of property;
 - (f) if the TUPE regulations do not apply in relation to the transfer, make provision which is the same or similar.
- (4) A transfer scheme may, in such cases as may be specified in the scheme, provide for a person's period of employment before the person was employed by the Audit Commission (as well as the person's period of employment by the Audit Commission) to be treated as a period of employment with the transferee for the purposes of the scheme or, if they apply in relation to the transfer, the TUPE regulations.
- (5) A transfer scheme may provide—
 - (a) for modification by agreement;

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- (b) for modifications to have effect from the date when the original scheme came into effect.
- (6) In this paragraph—
- (a) “TUPE regulations” means the Transfer of Undertakings (Protection of Employment) Regulations 2006 (SI 2006/246), and
 - (b) references to rights and liabilities include rights and liabilities under a contract of employment.

Commencement Information

- II** Sch. 1 para. 1 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(a)** (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2; (17.12.2018) by S.I. 2018/1369, art. 2; (16.12.2020) by S.I. 2020/1565, art. 2)

Reduction in membership pending abolition

- 2 Until the coming into force of section 1, in section 1(2) of the Audit Commission Act 1998 (Audit Commission to consist of not less than 10 nor more than 15 members) there is omitted the words “less than 10 nor”.

Commencement Information

- I2** Sch. 1 para. 2 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(a)** (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2; (17.12.2018) by S.I. 2018/1369, art. 2; (16.12.2020) by S.I. 2020/1565, art. 2)

Final accounts

- 3 (1) As soon as is reasonably practicable after the abolition date, the Secretary of State must prepare—
- (a) a statement of account for the Audit Commission for the last financial year to end before the abolition date, and
 - (b) a statement of account for the Audit Commission for the period (if any) beginning immediately after the end of that financial year and ending immediately before the abolition date.
- (2) A statement of account under this paragraph must be prepared in accordance with the last direction given by the Secretary of State to the Audit Commission under paragraph 11(1) of Schedule 1 to the Audit Commission Act 1998.
- (3) The Secretary of State must, as soon as is reasonably practicable after preparing a statement of account under this paragraph, send a copy of it to the Comptroller and Auditor General.
- (4) The Comptroller and Auditor General must—
- (a) examine, certify and report on the statement of account, and
 - (b) make arrangements for a copy of the statement and the report to be laid before Parliament.
- (5) Sub-paragraph (1)(a) does not apply if the Audit Commission has already sent a copy of the statement of account for that year to the Comptroller and Auditor General.

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- (6) In that case, the repeal by this Act of paragraph 11 of Schedule 1 to the Audit Commission Act 1998 does not remove the obligation of the Comptroller and Auditor General to take the steps specified in that paragraph in relation to the statement of account if the Comptroller has not already done so.
- (7) In this paragraph “financial year” means the period of 12 months ending with 31st March in any year.

Commencement Information

- I3** Sch. 1 para. 3 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(a\)](#) (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2; (17.12.2018) by [S.I. 2018/1369](#), art. 2; (16.12.2020) by [S.I. 2020/1565](#), art. 2)

Final annual report

- 4 (1) As soon as is reasonably practicable after the abolition date, the Secretary of State must publish a report on the discharge of the functions of the Audit Commission.
- (2) The report must relate to the period—
- (a) beginning immediately after the period covered by the last annual report published by the Audit Commission, and
 - (b) ending immediately before the abolition date.
- (3) The Secretary of State must lay an annual report published under this paragraph before Parliament.
- (4) The repeal by this Act of paragraph 14(2) of Schedule 1 to the Audit Commission Act 1998 does not remove the obligation of the Secretary of State to lay copies of an annual report received from the Audit Commission before each House of Parliament if the Secretary of State has not already done so.

Commencement Information

- I4** Sch. 1 para. 4 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(a\)](#) (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2; (17.12.2018) by [S.I. 2018/1369](#), art. 2; (16.12.2020) by [S.I. 2020/1565](#), art. 2)

Payments in respect of pension liabilities

- 5 The Secretary of State may make payments to any person to enable that person to meet—
- (a) liabilities arising as the result of provision made under paragraph 5(2) of Schedule 1 to the Audit Commission Act 1998 for the payment of sums by way of pension, allowances or gratuities, or
 - (b) liabilities under the pension scheme established under paragraph 7(4)(c) of that Schedule.

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Commencement Information

- I5** Sch. 1 para. 5 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(a)** (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2; (17.12.2018) by S.I. 2018/1369, art. 2; (16.12.2020) by S.I. 2020/1565, art. 2)

Meaning of “the abolition date”

- 6 In this Schedule “the abolition date” means the date on which section 1(1) (abolition of Audit Commission) comes into force.

Commencement Information

- I6** Sch. 1 para. 6 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(a)** (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2; (17.12.2018) by S.I. 2018/1369, art. 2; (16.12.2020) by S.I. 2020/1565, art. 2)

PART 2

REPEAL OF AUDIT COMMISSION ACT 1998: CONSEQUENTIAL REPEALS AND REVOCATIONS

Commencement Information

- I7** Sch. 1 Pt. 2 in force at 1.4.2015 by [S.I. 2015/841](#), **art. 3(a)** (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2; (17.12.2018) by S.I. 2018/1369, art. 2; (16.12.2020) by S.I. 2020/1565, art. 2)

<i>Reference</i>	<i>Extent of repeal or revocation</i>
School Standards and Framework Act 1998 (c. 31)	In Schedule 30, paragraph 225.
Local Government Act 1999 (c. 27)	Section 22(3) to (6).
Greater London Authority Act 1999 (c. 29)	Section 133. Schedule 8.
Local Government Act 2000 (c. 22)	Section 91(1). In Schedule 5, paragraph 30.
Countryside and Rights of Way Act 2000 (c. 37)	In Schedule 13, paragraph 8.
Local Government Act 2003 (c. 26)	Sections 107 and 108. Sections 110 and 111. In Schedule 7, paragraph 65.
Health and Social Care (Community Health and Standards) Act 2003 (c. 43)	In Schedule 9, paragraph 12.

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Fire and Rescue Services Act 2004 In Schedule 1, paragraph 88.
(c. 21)

Public Audit (Wales) Act 2004 (c. 23) In Schedule 2, paragraphs 21 to 26 and 32 to 38.

Freedom of Information (Removal
and Relaxation of Statutory
Prohibitions on Disclosure of
Information) Order 2004 (SI
2004/3363) Article 8.

Public Services Ombudsman (Wales) In Schedule 6, paragraph 59.
Act 2005 (c. 10)

Serious Organised Crime and Police In Schedule 4, paragraph 111.
Act 2005 (c. 15)

Education Act 2005 (c. 18) In Schedule 14, paragraph 18.

Regulatory Reform (National Health
Service Charitable and Non-
Charitable Trust Accounts and Audit)
Order 2005 (SI 2005/1074) Article 4.

Health Act 2006 (c. 28) In Schedule 8, paragraphs 39 to 42.

Education and Inspections Act 2006 In Schedule 14, paragraphs 26 to 28, 30 and 31.
(c. 40)

National Health Service In Schedule 1, paragraphs 186 to 189.
(Consequential Provisions) Act 2006
(c. 43)

Serious Crime Act 2007 (c. 27) Part 1 of Schedule 7.

Local Government and Public Sections 145 and 146.
Involvement in Health Act 2007
(c. 28) Section 149.

Section 151(1).

Section 153.

Section 155(3).

Section 157.

Sections 159 to 165.

Section 201(5).

Schedule 9.

Schedule 11.

In Schedule 13, paragraph 52.

Health and Social Care Act 2008 In Schedule 5, paragraphs 64 to 69.
(c. 14)

Housing and Regeneration Act 2008 In Schedule 9, paragraphs 20 to 27.
(c. 17)

Local Transport Act 2008 (c. 26) In Schedule 4, paragraph 61.

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- Government Resources and Accounts Article 4.
 Act 2000 (Audit of Public Bodies)
 Order 2008 (SI 2008/817)
- Offender Management Act 2007 In Schedule 1, paragraphs 26(2)(c) and (d) and 27(2)
 (Consequential Amendments) Order (c).
 2008 (SI 2008/912)
- Companies Act 2006 (Consequential In Schedule 1, paragraph 23.
 Amendments etc) Order 2008 (SI
 2008/948)
- London Waste and Recycling Board Article 21(1).
 Order 2008 (SI 2008/2038)
- Local Democracy, Economic In Schedule 6, paragraph 89.
 Development and Construction Act
 2009 (c. 20)
- Companies Act 2006 (Consequential In Schedule 1, paragraph 173.
 Amendments, Transitional Provisions
 and Savings) Order 2009 (SI
 2009/1941)
- Housing and Regeneration Act 2008 In Schedule 2, paragraph 24.
 (Registration of Local Authorities)
 Order 2010 (SI 2010/844)
- Apprenticeship, Skills, Children and In Schedule 1, paragraph 98.
 Learning Act 2009 (Consequential
 Amendments) (England and Wales)
 Order 2010 (SI 2010/1080)
- Police Reform and Social In Schedule 16, paragraphs 226 to 230.
 Responsibility Act 2011 (c. 13)
- Localism Act 2011 (c. 20) In Schedule 20, paragraph 3.
- Education Act 2011 (c. 21) In Schedule 5, paragraph 13.
- Local Government Finance Act 2012 In Schedule 3, paragraph 31.
 (c. 17)
- Crime and Courts Act 2013 (c. 22) In Schedule 9, paragraph 62.
- Health and Social Care Act 2012 Article 4.
 (Consequential Amendments) Order
 2013 (SI 2013/594)
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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.I. 2015/841 by [S.I. 2016/675 art. 2](#)