

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Audit and Accountability Act 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 4

FURTHER PROVISIONS ABOUT AUDITOR PANELS

Modifications etc. (not altering text)

- C1** Sch. 4 applied (with modifications) (8.5.2017) by [The Greater Manchester Combined Authority \(Transfer of Police and Crime Commissioner Functions to the Mayor\) Order 2017 \(S.I. 2017/470\)](#), art. 1(2), [Sch. 1 para. 37](#)

[^{F1}Connected entities]

Textual Amendments

- F1** Sch. 4 para. 8 cross-heading substituted (12.11.2014) by [The Local Audit \(Auditor Panel Independence\) Regulations 2014 \(S.I. 2014/2845\)](#), reg. 1 [2\(6\)](#)

- 8 (1) For the purposes of this Act, an entity (“E”) is connected with a relevant authority at any time if E is an entity other than the relevant authority and the relevant authority considers that, in accordance with proper practices in force at that time—
- the financial transactions, reserves, assets and liabilities of E are to be consolidated into the relevant authority's statement of accounts for the financial year in which that time falls,
 - the relevant authority's share of the financial transactions, reserves, assets and liabilities of E is to be consolidated into the relevant authority's statement of accounts for that financial year, or
 - the relevant authority's share of the net assets or net liabilities of E, and of the profit or loss of E, are to be brought into the relevant authority's statement of accounts for that financial year.
- (2) In sub-paragraph (1) “entity” means any entity, whether or not a legal person.
- (3) The Secretary of State may by regulations amend sub-paragraph (1) or (2).
- (4) In sub-paragraph (1) as it applies in relation to a health service body, the reference to the relevant authority's statement of accounts is to be read as a reference to the body's accounts.

Commencement Information

- I1** Sch. 4 para. 8(3) in force at 4.4.2014 for specified purposes by [S.I. 2014/900](#), [art. 2\(i\)](#)
- I2** Sch. 4 para. 8 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), [art. 3\(h\)](#)

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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](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2024/414 art. 5Sch. 1 para. 37](#)