

*Status: Point in time view as at 01/12/2023.*

*Changes to legislation: Local Audit and Accountability Act 2014, Paragraph 26 is up to date with all changes known to be in force on or before 01 June 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)*

## SCHEDULES

### SCHEDULE 5

#### ELIGIBILITY AND REGULATION OF LOCAL AUDITORS

- 26 (1) Section 1261 (minor definitions) applies with the following modifications.
- (2) In subsection (1) omit the following definitions—
- “audit working papers”;
  - “company”;
  - “parent undertaking” and “subsidiary undertaking”;
  - “third country”;
  - “third country auditor”;
  - “third country competent authority”;
  - “transfer”.
- (3) In subsection (1) [F1—
- (a) in the definition of “EEA competent authority”, omit “other than the United Kingdom”, F2...
  - (b)] in the definition of “officer”, after “a body corporate” insert “ other than a relevant authority ”[F3and
  - (c) after the definition of “officer”, insert—  
““specified state” means one of the states specified in Schedule 1 to the Recognition of Professional Qualifications and Implementation of International Recognition Agreements (Amendment) Regulations 2023;  
“specified state auditor” means an individual who is eligible to conduct audits of the accounts of bodies corporate that are incorporated or formed under the law of a specified state in accordance with the law of that state;”.]
- (4) After subsection (1) insert—
- “(1A) Expressions used in this Part that are defined in the Local Audit and Accountability Act 2014 have the same meaning as in that Act.”
- [F4(5) In subsection (2A), after “EEA State” insert “and subject to the Audit Directive.”.]

#### Textual Amendments

- F1** Words in Sch. 5 para. 26(3) inserted (31.12.2020) by [The Local Audit \(England and Wales\) \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/504\)](#), regs. 1(2), **5(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F2** Word in Sch. 5 para. 26(3) omitted (1.12.2023) by virtue of [The Recognition of Professional Qualifications and Implementation of International Recognition Agreements \(Amendment\) Regulations 2023 \(S.I. 2023/1286\)](#), reg. 1, **Sch. 3 para. 91(2)(a)**

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- F3** Sch. 5 para. 26(3)(c) and word inserted (1.12.2023) by The Recognition of Professional Qualifications and Implementation of International Recognition Agreements (Amendment) Regulations 2023 (S.I. 2023/1286), reg. 1, **Sch. 3 para. 91(2)(b)**
- F4** Sch. 5 para. 26(5) inserted (31.12.2020) by The Local Audit (England and Wales) (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/504), regs. 1(2), **5(b)**; 2020 c. 1, Sch. 5 para. 1(1)

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**Commencement Information**

- I1** Sch. 5 para. 26 in force at 16.12.2014 in so far as not already in force by S.I. 2014/3319, **art. 2(e)**

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