
Changes to legislation: Local Audit and Accountability Act 2014, Paragraph 3 is up to date with all changes known to be in force on or before 20 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) View outstanding changes

SCHEDULES

SCHEDULE 5

ELIGIBILITY AND REGULATION OF LOCAL AUDITORS

- 3 Omit the following provisions—
- (a) Chapter 1 (introductory);
 - (b) sections 1220 (qualifying bodies and recognised professional qualifications), 1221 (approval of third country qualifications) and 1222 (eligibility of individuals retaining only 1967 Act authorisation);
 - (c) section 1223A (notification of matters relevant to other EEA States);
 - (d) sections 1224A (restrictions on disclosure) and 1224B (offence of disclosure in contravention of section 1224A);
 - (e) Chapter 3 (Auditors General);
 - (f) Chapter 5 (registered third country auditors);
 - (g) sections 1253A to 1253F (co-operation with foreign competent authorities);
 - (h) section 1264 (consequential amendments);
 - (i) Schedule 11 (recognised professional qualifications);
 - (j) Schedule 11A (specified persons, descriptions, disclosures etc for purposes of section 1224A);
 - (k) Schedule 12 (arrangements in which registered third country auditors are required to participate);
 - (l) Schedule 14 (statutory auditors: consequential amendments).

Commencement Information

- II** Sch. 5 para. 3 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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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](#)