
Changes to legislation: Local Audit and Accountability Act 2014, Paragraph 4 is up to date with all changes known to be in force on or before 22 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

- 4 In section 1212 (individuals and firms: eligibility for appointment as a statutory auditor) omit subsection (2).

Commencement Information

- II** [Sch. 5 para. 4](#) in force at 16.12.2014 in so far as not already in force by [S.I. 2014/3319](#), [art. 2\(e\)](#)

Changes to legislation:

Local Audit and Accountability Act 2014, Paragraph 4 is up to date with all changes known to be in force on or before 22 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.

[View outstanding changes](#)

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](#)