

Changes to legislation: Local Audit and Accountability Act 2014, Paragraph 2 is up to date with all changes known to be in force on or before 26 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 8 **E+W**

ADVISORY NOTICES

Modifications etc. (not altering text)

- C1** Sch. 8 excluded by 1999 c. 29, s. 134(5) (as amended) (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 12 para. 43\(3\)](#); S.I. 2015/841, art. 3(x)

Service and withdrawal of notice

- 2 (1) A copy of an advisory notice—
- (a) in the case of a notice addressed to a relevant authority, must be served on the relevant authority,
 - (b) in the case of a notice addressed to an officer, must be served on the relevant authority concerned and the officer, and
 - (c) may be served on any other person the local auditor thinks appropriate.
- (2) If the relevant authority referred to in sub-paragraph (1)(a) or (b) is a connected entity, a copy of the notice must also be served on its related authority or authorities.
- (3) The local auditor must serve a statement of the auditor's reasons for the belief referred to in paragraph 1(1)—
- (a) on the relevant authority concerned,
 - (b) on any officer on whom a copy of the notice was served under sub-paragraph (1)(b), and
 - (c) if a copy of the notice was served on a related authority or authorities under sub-paragraph (2), on that authority or those authorities.
- (4) The statement must be served before the end of the period of 7 days beginning with the day on which a copy of the notice was served on the person to whom it is addressed.
- (5) Where this paragraph requires a document to be served on an officer of a relevant authority, it must be served by addressing it to the officer and delivering it to the officer or leaving it at, or sending it by post to, the office where the officer is employed.
- (6) An advisory notice may at any time be withdrawn by the local auditor of the accounts of the relevant authority to which, or to an officer of which, the notice was addressed.
- (7) The local auditor must give notice in writing of the withdrawal to any person on whom a copy of the advisory notice was served under sub-paragraph (1) or (2).

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- (8) In this Schedule “the relevant authority concerned”, in relation to an advisory notice, means the relevant authority to which, or to any officer of which, the notice is addressed.

Commencement Information

- II** Sch. 8 para. 2 in force at 1.4.2015 by S.I. 2015/841, art. 3(r) (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

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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](#)