



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 3

APPOINTMENT ETC OF LOCAL AUDITORS

10 Functions of auditor panel

- (1) A relevant authority's auditor panel must advise the authority on the maintenance of an independent relationship with the local auditor appointed to audit its accounts.
- (2) Advice under subsection (1) to a police and crime commissioner for an area must include advice on the maintenance of an independent relationship between the local auditor and the chief constable for the area.
- (3) Advice under subsection (1) to the Mayor's Office for Policing and Crime must include advice on the maintenance of an independent relationship between the local auditor and the Commissioner of Police of the Metropolis.
- (4) A relevant authority's auditor panel must advise the authority on the selection and appointment of a local auditor to audit its accounts.
- (5) Advice under subsection (1) or (4) must be given—
 - (a) if the relevant authority asks for it, and
 - (b) at other times, if the auditor panel thinks it is appropriate to do so.
- (6) A relevant authority's auditor panel must advise the authority on any proposal by the authority to enter into a liability limitation agreement (see section 14).
- (7) Advice under subsection (6) must be given if the authority asks for it.
- (8) The Secretary of State may by regulations—
 - (a) provide more details about an auditor panel's functions under any of subsections (1) to (7);
 - (b) confer or impose other functions on a relevant authority's auditor panel in relation to the audit of the authority's accounts;

Status: This is the original version (as it was originally enacted).

- (c) enable a relevant authority to confer or impose other functions on its auditor panel in relation to the audit of its accounts.
- (9) A relevant authority must publish advice from its auditor panel in accordance with subsection (10).
- (10) A relevant authority publishes advice in accordance with this subsection if—
 - (a) in the case of a relevant authority other than a health service body, it publishes the advice in such manner as it thinks is likely to bring the advice to the attention of persons who live in its area;
 - (b) in the case of a clinical commissioning group, it publishes the advice in such manner as it thinks is likely to bring the advice to the attention of—
 - (i) persons who live in the area of the group, and
 - (ii) persons who do not live in the area of the group but for whom the group is responsible;
 - (c) in the case of special trustees for a hospital, they publish the advice in such manner as they think is likely to bring the advice to the attention of persons to whom services are provided at that hospital.
- (11) The relevant authority must exclude from advice published under subsection (10) information whose disclosure would prejudice commercial confidentiality, unless there is an overriding public interest in favour of its disclosure.
- (12) An auditor panel must have regard to any guidance issued by the Secretary of State in exercising, or deciding whether to exercise, its functions.
- (13) A relevant authority must have regard to any guidance issued by the Secretary of State in exercising, or deciding whether to exercise, its functions in relation to its auditor panel.