

*These notes refer to the Local Audit and Accountability Act 2014 (c.2) which received Royal Assent on 30 January 2014*

# **LOCAL AUDIT AND ACCOUNTABILITY ACT 2014**

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## **EXPLANATORY NOTES**

### **COMMENTARY**

#### **Part 5 – Conduct of Local Audit**

##### ***Section 24 and Schedule 7: Reports and recommendations***

87. This Schedule (which is given effect to by section 24) sets out the detailed requirements for local auditors to consider making public interest reports and written recommendations, and for the procedures to be adopted following their issue.