
STATUTORY INSTRUMENTS

2014 No. 1710

**The Local Audit (Auditor Resignation
and Removal) Regulations 2014**

Removal of local auditor

5.—(1) A relevant authority may remove its local auditor from that office before the expiry of the term of that office.

(2) If the relevant authority is a local authority operating executive arrangements⁽¹⁾, the function of removing a local auditor from office is not the responsibility of an executive of the authority under those arrangements.

(3) If the relevant authority is a local authority within the meaning of section 101 of the Local Government Act 1972⁽²⁾ (arrangements for discharge of functions), that section does not apply to the authority's function of removing a local auditor from office.

(4) If the relevant authority is the Greater London Authority, the local auditor must be removed by the Mayor of London and the London Assembly acting jointly on behalf of the Authority.

(5) If a parish meeting is removing a local auditor from office the local auditor must be removed by the parish meeting itself (and not by its chairman on behalf of the parish meeting).

(1) See Part 1A of the Local Government Act 2000 (c.22), inserted by Schedule 2 to the Localism Act 2011 (c.20).

(2) 1972 c.70.