
STATUTORY INSTRUMENTS

2014 No. 2009

**The Local Audit (Delegation of Functions) and
Statutory Audit (Delegation of Functions) Order 2014**

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Local Audit (Delegation of Functions) and Statutory Audit (Delegation of Functions) Order 2014, and comes into force at the end of the period of 21 days beginning with the day on which it is made.

(2) In this Order—

“the Act” means the Companies Act 2006;

“the designated body” means the Financial Reporting Council Limited;

“local audit” has the same meaning as in paragraph 1(2) of Schedule 5 to the Local Audit and Accountability Act 2014(1).

(3) Any reference in this Order to a provision of the Act is to that provision as it has effect in relation to local audit by virtue of Schedule 5 to the Local Audit and Accountability Act 2014.