
STATUTORY INSTRUMENTS

2015 No. 841

The Local Audit and Accountability Act 2014 (Commencement No. 7, Transitional Provisions and Savings) Order 2015

Transitory provisions: functions of the Audit Commission

6.—(1) Despite the repeal of the 1998 Act and without prejudice to article 5, in relation to a relevant financial year the provisions listed in paragraph (2) continue to have effect, subject to the modifications in paragraph (3).

(2) The provisions of the 1998 Act referred to in paragraph (1) are—

- (a) section 2(1)(b) (required audit of accounts);
- (b) section 3 (appointment of auditors);
- (c) section 7 (fees for audit);
- (d) section 25 (extraordinary audit);
- (e) section 28 (certification of claims, returns etc);
- (f) section 52 (orders and regulations) so far as it relates to the power of the Secretary of State to make regulations under section 7;
- (g) section 53 (interpretation) so far as is necessary for the purposes of the interpretation of the provisions referred to above.

(3) In relation to a financial year falling within the transitional period—

- (a) references to “this Act” in sections 2(1)(b), 3(9) and (11) and 7(1) are to be read as references to Parts 2 and 5 of the 2014 Act;
- (b) any reference in the provisions listed in paragraph (2) to a body whose accounts are required to be audited in accordance with the 1998 Act is to be read as a reference to a relevant authority within the meaning of the 2014 Act⁽¹⁾ and any reference to “a body subject to audit” is to be construed accordingly.

(4) In relation to a relevant financial year any reference to the Audit Commission in the provisions listed in paragraph (2) is to be read as a reference to the person or body by whom functions may be exercised by virtue of article 7.

⁽¹⁾ For the meaning of “relevant authority” in the Local Audit and Accountability Act 2014 see section 2(1) and Schedule 2.