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STATUTORY INSTRUMENTS

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**2014 No. 900 (C. 39)**

**LOCAL GOVERNMENT, ENGLAND**

**The Local Audit and Accountability Act  
2014 (Commencement No. 1) Order 2014**

*Made - - - - 3rd April 2014*

The Secretary of State for Communities and Local Government makes the following Order in exercise of the powers conferred by section 49(1) and (5) of the Local Audit and Accountability Act 2014<sup>(1)</sup>:

**Citation**

1. This Order may be cited as the Local Audit and Accountability Act 2014 (Commencement No. 1) Order 2014.

**Appointed day**

2. The day after the day on which this Order is made is the day appointed for the coming into force of the following provisions of the Local Audit and Accountability Act 2014—

- (a) section 2(1) and (2) and Schedule 2 (relevant authorities), so far as they relate to provisions brought into force by this Order;
- (b) sections 3(5) to (7) (general requirements for accounts), 5 (modification of Act in relation to smaller authorities), 6 (meaning of “smaller authority”), 10 (functions of auditor panel), 14 (limitation of local auditor’s liability), 16 (resignation and removal of local auditor), 17 (appointment of auditor by specified person), 18(2) (eligibility and regulation of local auditors) and 32 (accounts and audit regulations) for the purpose of enabling the Secretary of State to make regulations under those provisions;
- (c) section 34 and Schedule 10 (best value inspections);
- (d) section 35 (examinations by the Comptroller and Auditor General);
- (e) section 36 and Schedule 11 (disclosure of information), so far as they apply to information relating to a particular body or person that is obtained by an inspector or an assistant inspector, or a person acting on behalf of an inspector or an assistant inspector, under Part 1 of the Local Government Act 1999<sup>(2)</sup> (inspection of best value authorities) or in the course of an inspection under that Part;

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(1) 2014 c.2.  
(2) 1999 c.27.

- (f) section 38 (duty of smaller authorities to publish information) for the purpose of enabling the Secretary of State to exercise the power to make regulations under section 3 of the Local Government, Planning and Land Act 1980(3) (supplementary provisions relating to codes of practice on publication of information) in relation to authorities within section 2(1A) of that Act;
- (g) section 42 (parish meetings: parish polls) for the purpose of enabling the Secretary of State to exercise the power to make regulations under paragraph 18(8) of Schedule 12 to the Local Government Act 1972(4);
- (h) paragraph 4 of Schedule 3 (appointment of local auditor) for the purpose of enabling the Secretary of State to make regulations, and section 7(8) so far as it relates to that paragraph and that purpose;
- (i) paragraphs 2(9), 3 to 5 and 8(3) of Schedule 4 (auditor panels) for the purpose of enabling the Secretary of State to make regulations, and section 9(3) so far as it relates to those paragraphs and that purpose;
- (j) Schedule 5 (eligibility and regulation of local auditors) for the purpose of the Secretary of State exercising any power to make regulations or orders under section 1214, 1219, 1239, 1252 or 1253 of, or paragraph 13 of Schedule 10 to, the Companies Act 2006(5), and section 18(1) so far as it relates to that purpose;
- (k) paragraph 5 of Schedule 7 (reports and recommendations) for the purpose of enabling the Secretary of State to make regulations, and section 24 so far as it relates to that paragraph and that purpose;
- (l) the following paragraphs of Schedule 12 (related amendments) and section 45 so far as it relates to those paragraphs—
  - (i) paragraph 2(5) and sub-paragraph (1) so far as it relates to that sub-paragraph;
  - (ii) paragraph 31(5) and sub-paragraph (1) so far as it relates to that sub-paragraph;
  - (iii) paragraph 44(4) and sub-paragraph (1) so far as it relates to that sub-paragraph;
  - (iv) paragraph 46(5) and sub-paragraph (1) so far as it relates to that sub-paragraph;
  - (v) paragraph 69(3) and (4), and sub-paragraph (1) so far as it relates to those sub-paragraphs;
  - (vi) paragraph 88(3) and sub-paragraph (1) so far as it relates to that sub-paragraph.

*Eric Pickles*  
Secretary of State  
Department for Communities and Local  
Government

3rd April 2014

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(3) 1980 c.65; subsection (1A) of section 2 is inserted by section 38 of the Local Audit and Accountability Act 2014 (“the 2014 Act”).

(4) 1972 c.70; paragraph 18 of Schedule 12 is amended by section 42 of the 2014 Act.

(5) 2006 c.46; sections 1214, 1219, 1239, 1252, 1253 and paragraph 13 of Schedule 10 are applied in relation to local audits, with modifications, by paragraphs 1, 2, 5, 9, 14, 21, 22 and 28(1) and (7) of Schedule 5 to the 2014 Act.

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order brings into force on the day after the day on which the Order is made, section 2 and Schedule 2 (definition of “relevant authority”) of the Local Audit and Accountability Act 2014 (“the Act”) so far as relating to other provisions brought into force under the Order. It brings into force on that day certain provisions in the Act for the purpose of enabling the Secretary of State to make regulations and orders. It also brings into force on that day section 34 and Schedule 10 (best value inspections) together with related provisions in section 36 and Schedule 11 (disclosure of information) and section 45 and Schedule 12 (related amendments); and section 35 (examinations by the Comptroller and Auditor General).