STATUTORY INSTRUMENTS

2015 No. 179 (C. 11)

LOCAL GOVERNMENT, ENGLAND AND WALES

The Local Audit and Accountability Act 2014 (Commencement No. 5) Order 2015

Made - - - - 9th February 2015

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(**1**).

Citation

1. This Order may be cited as the Local Audit and Accountability Act 2014 (Commencement No. 5) Order 2015.

Appointed day

2. The day after the day on which this Order is made is the day appointed for the coming into force of paragraphs 49, 50(1) and (3), 51 and 52 of Schedule 12 to the Local Audit and Accountability Act 2014 for the purpose of the Secretary of State making regulations under section 21 of the Local Government Act 2003(**2**), and section 45 so far as it relates to those paragraphs and that purpose.

Transitory provision

3. In the period until there is a recognised supervisory body within the meaning in the Local Audit and Accountability Act 2014(**3**), the reference to the recognised supervisory bodies in section 32(3)(c) of that Act is to be treated as a reference to the bodies that are recognised supervisory bodies for the purposes of section 1217(4) of, and Schedule 10 to, the Companies Act 2006(**4**) as they have effect in relation to statutory audit.

(**1**) 2014 c.2.
(**2**) 2003 c.26. Section 21 was amended by section 238(2) of the Local Government and Public Involvement in Health Act 2007 (c.28) and section 73 of the Localism Act 2011 (c.20).
(**3**) See section 44(1) of the Local Audit and Accountability Act 2014 for the definition of "recognised supervisory body".
(**4**) 2006 c.46. See section 1210(1) for the meaning of "statutory audit".

Signed by authority of the Secretary of State for Communities and Local Government

Kris Hopkins
Parliamentary Under Secretary of State
Department for Communities and Local Government

9th February 2015