

*Draft Regulations laid before Parliament under section 43(3) and (4)(g) of the Local Audit and Accountability Act 2014, for approval by resolution of each House of Parliament.*

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DRAFT STATUTORY INSTRUMENTS

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**2021 No.**

**LOCAL GOVERNMENT, ENGLAND AND WALES**

**The Local Audit (Appointing Person)  
(Amendment) Regulations 2021**

*Made* - - - - **\*\*\***  
*Coming into force* - - **\*\*\***

The Secretary of State makes these Regulations in exercise of the powers conferred by section 17(1), (2)(e), (3)(c) and (4) of the Local Audit and Accountability Act 2014<sup>(1)</sup>.

In accordance with section 43(3) and (4)(g) of that Act a draft of these Regulations was laid before Parliament and approved by a resolution of each House of Parliament.

**Citation, commencement, extent, application**

1.—(1) These Regulations may be cited as the Local Audit (Appointing Person) (Amendment) Regulations 2021 and come into force on the 22nd day after the day on which they are made.

(2) These Regulations extend to England and Wales.

(3) These Regulations apply in relation to principal authorities within the meaning of the Local Audit (Appointing Person) Regulations 2015<sup>(2)</sup>.

**Amendment of the Local Audit (Appointing Person) Regulations 2015**

2.—(1) The Local Audit (Appointing Person) Regulations 2015 are amended as follows.

(2) In regulation 13—

(a) omit paragraphs (1) and (2);

(b) after paragraph (3) insert—

“(4) Where an authority becomes an opted in authority by virtue of either regulation 10 or 11, the appointing person may appoint a local auditor to audit the accounts of the authority in relation to—

(a) the financial year in which the authority becomes an opted in authority; and

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(1) 2014 c. 2.

(2) S.I. 2015/192. See regulation 2 for the definition of “principal authority”.