
Changes to legislation: Local Audit and Accountability Act 2014, Cross Heading: Written recommendations is up to date with all changes known to be in force on or before 28 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 7

REPORTS AND RECOMMENDATIONS

Written recommendations

- 2 (1) A local auditor of the accounts of a relevant authority may make a written recommendation to the authority relating to the authority or an entity connected with it, so that the recommendation can be considered under this Schedule.
- (2) A recommendation may be made during or at the end of an audit.
- (3) A recommendation must be sent at the time it is made—
- (a) to the Secretary of State,
 - (b) where the recommendation relates to an entity connected with the relevant authority, to that entity and to any other relevant authority with which the entity is connected,
 - (c) where the relevant authority is itself a connected entity, to its related authority or authorities,
 - (d) where the relevant authority is a [^{F1}health service body], to [^{F2}NHS England], and
 - (e) where the relevant authority is—
 - (i) a functional body,
 - (ii) an entity connected with a functional body, or
 - (iii) the London Pensions Fund Authority,to the Greater London Authority.
- (4) A local auditor may recover from a relevant authority—
- (a) the reasonable costs of determining whether to make a recommendation relating to the authority or an entity connected with it, and
 - (b) the reasonable costs of making a recommendation relating to the authority or an entity connected with it.
- (5) Sub-paragraph (4)(a) applies regardless of whether the recommendation is in fact made.
- (6) In this Act “related authority”, in relation to a connected entity, means the relevant authority with which the entity is connected.

Textual Amendments

- F1** Words in Sch. 7 para. 2(3)(d) substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), Sch. 7 para. 29(2); S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F2** Words in Sch. 7 substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), Sch. 1 para. 1(1)(2); S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

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Commencement Information

- II** [Sch. 7 para. 2](#) in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(p\)](#) (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.I. 2015/841 by [S.I. 2016/675 art. 2](#)