
STATUTORY INSTRUMENTS

2014 No. 1710

**The Local Audit (Auditor Resignation
and Removal) Regulations 2014**

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Local Audit (Auditor Resignation and Removal) Regulations 2014 and come into force on 1st April 2015.

(2) In these Regulations—

“the Act” means the Local Audit and Accountability Act 2014;

“the 2006 Act” means the Companies Act 2006⁽¹⁾;

“major local audit” has the same meaning as in regulation 12 of the Local Audit (Professional Qualifications and Major Local Audit) Regulations 2014⁽²⁾;

“supervisory body” has the same meaning as in the 2006 Act⁽³⁾.

(3) A relevant authority publishes a statement in accordance with this paragraph if—

(a) in the case of an authority other than a health service body, it publishes the statement in such manner as it thinks is likely to bring the statement to the attention of persons who live in the area;

(b) in the case of a clinical commissioning group, it publishes the statement in such manner as it thinks is likely to bring the statement to the attention of—

(i) persons who live in the area of the group; and

(ii) persons who do not live in the area of the group but for whom the group is responsible;

(c) in the case of special trustees for a hospital, they publish the statement in such manner as they think is likely to bring the statement to the attention of persons to whom services are provided at that hospital.

(1) [2006 c.46](#) (“the 2006 Act”).

(2) [S.I. 2014/1627](#).

(3) As to the recognition of supervisory bodies under the 2006 Act see Schedule 10 to that Act, applied to local audit by paragraph 1 of Schedule 5 to the 2014 Act and modified in its application to local audit by paragraphs 2 and 28 of that Schedule.