
STATUTORY INSTRUMENTS

2022 No. 69

**The Local Audit (Appointing Person)
(Amendment) Regulations 2022**

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
 - (b) any previous financial year of the compulsory appointing period, for which an audit has not been completed.”.
- (3) In regulation 16—
- (a) in paragraph (1), for “before the start of the financial year” substitute “before 1st December of the financial year”;
 - (b) in paragraph (3), for “once the financial year to which the scale of fees relates has begun.”, substitute “after 30th November of the financial year to which the scale of fees relates.”.
- (4) In regulation 17—
- (a) in paragraph (1), for “Subject to paragraph (2),” substitute “Subject to paragraphs (2) and (2A),”;
 - (b) after paragraph (2) insert—
 - “(2A) If it appears to an appointing person—
 - (a) that the work involved in the audit of the accounts of all opted in authorities was or is likely to be substantially—
 - (i) more than envisaged by the appropriate scale, the appointing person may charge to all opted in authorities a fee which is larger than that referred to in paragraph (1);
 - (ii) less than envisaged by the appropriate scale, the appointing person may charge to all opted in authorities a fee which is smaller than that referred to in paragraph (1);
 - (b) that the work involved in the audit of the accounts of a group of opted in authorities was or is likely to be substantially—
 - (i) more than envisaged by the appropriate scale, the appointing person may charge to all of that group of opted in authorities a fee which is larger than that referred to in paragraph (1);

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- (ii) less than envisaged by the appropriate scale, the appointing person may charge to all of that group of opted in authorities a fee which is smaller than that referred to in paragraph (1).
- (2B) Before charging a larger or smaller fee under paragraph (2A), an appointing person must consult—
- (a) all opted in authorities to whom the appointing person proposes to charge a larger or smaller fee; and
 - (b) all local auditors conducting the relevant audits of opted in authorities to whom the appointing person proposes to charge a larger or smaller fee.”.