

LOCAL AUDIT AND ACCOUNTABILITY ACT 2014

ORDER REVOKING RECOGNITION OF A SUPERVISORY BODY

By virtue of the powers conferred on it by the Local Audit (Delegation of Functions) and Statutory Audit (Delegation of Functions) Order 2014¹, and

Upon consideration of the Institute of Chartered Accountants of Scotland's request of 10 August 2020 for the recognition order made pursuant to paragraph 2(1) of Schedule 10 to the Companies Act 2006² as applied by the Local Audit and Accountability Act 2014³ ("the Act") to be revoked;

The Financial Reporting Council, pursuant to paragraph 3(10) of Schedule 10 to the Act, revokes the Local Audit and Accountability Act 2014 Recognition Order of 20 October 2015 with such revocation to take effect on 1 January 2021.

By order of the FRC Board



Alex Kuczynski

General Counsel

19 November 2020

¹ S.I. 2014/2009.

² c. 43.

³ c. 2.