

**Changes to legislation:** Local Audit and Accountability Act 2014, Paragraph 82 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 12

#### RELATED AMENDMENTS

##### *Local Government and Public Involvement in Health Act 2007 (c. 28)*

- 82 In section 212(7) (entities controlled by local authorities: definitions)—
- (a) in the definition of “English local authority” after “England” insert “, and includes a local authority which exercises functions in relation to an area which is partly in England and partly in Wales ”,
  - (b) for the definition of “financial year” substitute—
    - ““financial year” means a period for which—
    - (a) a statement of accounts of the local authority must be prepared by reason of section 3 of the Local Audit and Accountability Act 2014, or
    - (b) accounts of the local authority must be prepared by reason of section 13 of the Public Audit (Wales) Act 2004;”, and
  - (c) in the definition of “local authority” for paragraph (b) substitute—
    - “(b) in the case of a body in Wales, is required to prepare statements of accounts by regulations made under section 39 of the Public Audit (Wales) Act 2004;”.

#### **Commencement Information**

**II** Sch. 12 para. 82 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

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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](#)