

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 2 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 2

Section 2

RELEVANT AUTHORITIES

1 A county council in England.

Commencement Information

- I1** Sch. 2 para. 1 in force at 9.4.2014 for specified purposes by [S.I. 2014/940, art. 2\(a\)](#)
- I2** Sch. 2 para. 1 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841, art. 3\(b\)](#) (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675, art. 2](#))

2 A district council.

Commencement Information

- I3** Sch. 2 para. 2 in force at 9.4.2014 for specified purposes by [S.I. 2014/940, art. 2\(a\)](#)
- I4** Sch. 2 para. 2 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841, art. 3\(b\)](#) (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675, art. 2](#))

3 A London borough council.

Commencement Information

- I5** Sch. 2 para. 3 in force at 9.4.2014 for specified purposes by [S.I. 2014/940, art. 2\(a\)](#)
- I6** Sch. 2 para. 3 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841, art. 3\(b\)](#) (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675, art. 2](#))

4 A parish council.

Commencement Information

- I7** Sch. 2 para. 4 in force at 9.4.2014 for specified purposes by [S.I. 2014/940, art. 2\(a\)](#)
- I8** Sch. 2 para. 4 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841, art. 3\(b\)](#) (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675, art. 2](#))

5 A joint authority established under Part 4 of the Local Government Act 1985.

Commencement Information

- I9** Sch. 2 para. 5 in force at 9.4.2014 for specified purposes by [S.I. 2014/940, art. 2\(a\)](#)
- I10** Sch. 2 para. 5 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841, art. 3\(b\)](#) (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675, art. 2](#))

6 A Passenger Transport Executive.

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 2 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

Commencement Information

- I11** Sch. 2 para. 6 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(a)**
I12 Sch. 2 para. 6 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(b)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

7 The Greater London Authority.

Commencement Information

- I13** Sch. 2 para. 7 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(a)**
I14 Sch. 2 para. 7 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(b)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

8 A functional body.

Commencement Information

- I15** Sch. 2 para. 8 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(a)**
I16 Sch. 2 para. 8 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(b)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

9 The London Pensions Fund Authority.

Commencement Information

- I17** Sch. 2 para. 9 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(a)**
I18 Sch. 2 para. 9 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(b)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

10 The London Waste and Recycling Board.

Commencement Information

- I19** Sch. 2 para. 10 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(a)**
I20 Sch. 2 para. 10 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(b)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

11 The Common Council.

NOTE: This Act applies to the Common Council only to the extent that it exercises functions in relation to—

- (a) the collection fund of the Common Council,
- (b) the City Fund, or
- (c) a pension fund maintained and administered by the Common Council under regulations under section 1 of the Public Service Pensions Act 2013.

Commencement Information

- I21** Sch. 2 para. 11 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(a)**

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 2 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

I22 Sch. 2 para. 11 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(b)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

12 A parish meeting.

Commencement Information

I23 Sch. 2 para. 12 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(a)**

I24 Sch. 2 para. 12 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(b)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

13 The Council of the Isles of Scilly.

Commencement Information

I25 Sch. 2 para. 13 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(a)**

I26 Sch. 2 para. 13 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(b)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

14 Charter trustees.

Commencement Information

I27 Sch. 2 para. 14 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(a)**

I28 Sch. 2 para. 14 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(b)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

15 A port health authority for a port health district that is wholly in England.

Commencement Information

I29 Sch. 2 para. 15 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(a)**

I30 Sch. 2 para. 15 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(b)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

16 The Broads Authority.

Commencement Information

I31 Sch. 2 para. 16 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(a)**

I32 Sch. 2 para. 16 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(b)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

17 A National Park authority for a National Park in England.

Commencement Information

I33 Sch. 2 para. 17 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(a)**

I34 Sch. 2 para. 17 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(b)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 2 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

- 18 A conservation board established by order of the Secretary of State under section 86 of the Countryside and Rights of Way Act 2000.

Commencement Information

- I35** Sch. 2 para. 18 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(a)**
I36 Sch. 2 para. 18 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(b)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 19 A police and crime commissioner for a police area in England.

Modifications etc. (not altering text)

- C1** [Sch. 2 para. 19](#) excluded (8.5.2017) by [The Greater Manchester Combined Authority \(Transfer of Police and Crime Commissioner Functions to the Mayor\) Order 2017 \(S.I. 2017/470\)](#), art. 1(2), **Sch. 2 para. 22**

Commencement Information

- I37** Sch. 2 para. 19 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(a)**
I38 Sch. 2 para. 19 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(b)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 20 A chief constable for an area in England.

Commencement Information

- I39** Sch. 2 para. 20 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(a)**
I40 Sch. 2 para. 20 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(b)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 21 The Commissioner of Police of the Metropolis.

Commencement Information

- I41** Sch. 2 para. 21 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(a)**
I42 Sch. 2 para. 21 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(b)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- 22 A fire and rescue authority in England constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 or a scheme to which section 4 of that Act applies.

Commencement Information

- I43** Sch. 2 para. 22 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(a)**
I44 Sch. 2 para. 22 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(b)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

- [^{F1}22A A fire and rescue authority created by an order under section 4A of the Fire and Rescue Services Act 2004.]

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 2 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

Textual Amendments

F1 Sch. 2 para. 22A inserted (31.1.2017 for specified purposes, 3.4.2017 in so far as not already in force) by Policing and Crime Act 2017 (c. 3), s. 183(1)(5)(e), **Sch. 1 para. 97(2)**; S.I. 2017/399, reg. 2, Sch. para. 38

[^{F2}23 An integrated care board.]

Textual Amendments

F2 Sch. 2 para. 23 substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 4 para. 215**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

[^{F3}23A An NHS trust all or most of whose hospitals, establishments and facilities are situated in England.]

Textual Amendments

F3 Sch. 2 para. 23A inserted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 7 para. 27**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

^{F4}24

Textual Amendments

F4 Sch. 2 para. 24 and note omitted (17.6.2021) by virtue of NHS (Charitable Trusts Etc) Act 2016 (c. 10), s. 5(1), **Sch. 1 para. 18(i)**; S.I. 2021/712, reg. 3(c)

^{F5}25

Textual Amendments

F5 Sch. 2 para. 25 omitted (26.5.2015) by virtue of Deregulation Act 2015 (c. 20), s. 115(7), **Sch. 13 para. 6(37)**; S.I. 2015/994, art. 6(g)

26 An internal drainage board for an internal drainage district that is wholly in England.

Commencement Information

I45 Sch. 2 para. 26 in force at 9.4.2014 for specified purposes by S.I. 2014/940, **art. 2(a)**
I46 Sch. 2 para. 26 in force at 1.4.2015 in so far as not already in force by S.I. 2015/841, **art. 3(b)** (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

27 An economic prosperity board established under section 88 of the Local Democracy, Economic Development and Construction Act 2009.

Commencement Information

I47 Sch. 2 para. 27 in force at 9.4.2014 for specified purposes by S.I. 2014/940, **art. 2(a)**

Changes to legislation: Local Audit and Accountability Act 2014, SCHEDULE 2 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

I48 Sch. 2 para. 27 in force at 1.4.2015 in so far as not already in force by S.I. 2015/841, **art. 3(b)** (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

28 A combined authority.

Commencement Information

I49 Sch. 2 para. 28 in force at 9.4.2014 for specified purposes by S.I. 2014/940, **art. 2(a)**

I50 Sch. 2 para. 28 in force at 1.4.2015 in so far as not already in force by S.I. 2015/841, **art. 3(b)** (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

[^{F6}28ZA A combined county authority.]

Textual Amendments

F6 Sch. 2 para. 28ZA inserted (26.12.2023) by Levelling-up and Regeneration Act 2023 (c. 55), s. 255(2) (c), **Sch. 4 para. 202** (with s. 247)

[^{F7}28A A sub-national transport body.]

Textual Amendments

F7 Sch. 2 para. 28A inserted (28.1.2016 for specified purposes, 28.3.2016 in so far as not already in force) by Cities and Local Government Devolution Act 2016 (c. 1), s. 25(2), **Sch. 5 para. 37(4)**

29 Any person or body exercising functions in relation to an area wholly in England or partly in England and partly in Wales—

- (a) which was originally subject to audit provisions contained in an enactment passed before the Audit Commission Act 1998, and
- (b) to which the audit provisions of that Act applied by virtue of paragraph 4(1) or 7 of Schedule 4 to that Act immediately before the repeal of section 2(1) of that Act by this Act.

Commencement Information

I51 Sch. 2 para. 29 in force at 9.4.2014 for specified purposes by S.I. 2014/940, **art. 2(a)**

I52 Sch. 2 para. 29 in force at 1.4.2015 in so far as not already in force by S.I. 2015/841, **art. 3(b)** (with Sch. para. 1) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

Changes to legislation:

Local Audit and Accountability Act 2014, SCHEDULE 2 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.

[View outstanding changes](#)

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](#)