



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 7

MISCELLANEOUS AND SUPPLEMENTARY

Supplementary

44 Interpretation of Act

(1) In this Act (unless the context otherwise requires)—

“accounts” is to be construed in accordance with section 4(3) to [F¹(6)];

“area”—

(a) in relation to a chief constable, means the police area of the chief constable's police force;

(b) [F²in relation to an integrated care board, means the area specified in the board's constitution (see Schedule 1B to the National Health Service Act 2006);]

“charter trustees” means charter trustees constituted—

(a) under section 246 of the Local Government Act 1972,

(b) by the Charter Trustees Regulations 1996 (SI 1996/263), or

(c) under Part 1 of the Local Government and Public Involvement in Health Act 2007;

“chief constable” means a chief constable for a police force for a police area;

“code of audit practice” means a code of audit practice under Schedule 6;

“combined authority” means a combined authority established under section 103 of the Local Democracy, Economic Development and Construction Act 2009;

[F³“combined county authority” means a combined county authority established under section 9(1) of the Levelling-up and Regeneration Act 2023;]

Changes to legislation: *Local Audit and Accountability Act 2014, Section 44 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*

“the Common Council” means the Common Council of the City of London;

“costs”, in relation to anything done by a local auditor, means the costs of the auditor's time to do that thing, whether or not the auditor charges on the basis of the time taken to do it;

“enactment” includes an enactment contained in subordinate legislation as defined in section 21(1) of the Interpretation Act 1978;

“executive” and “executive arrangements” have the same meaning as in Part 1A of the Local Government Act 2000;

“expenses”, in relation to anything done by a local auditor, means the expenses incurred by the auditor in doing that thing, including the auditor's costs of doing it;

“financial year” has the meaning given by section 3(4) (subject to provision made under section 3(5));

“functional body” has the same meaning as in the Greater London Authority Act 1999 (see section 424(1) of that Act);

“health service body” has the meaning given by section 3(9);

“item of account” has the meaning given by section 28(9);

“local auditor” has the meaning given by section 4(1)(b);

“local government elector” means a person registered as a local government elector in the register of electors in accordance with the Representation of the People Acts (but see subsection (6));

“officer”, in relation to a relevant authority—

(a) includes a member of the staff of the authority, but

(b) does not include a local auditor appointed to audit the authority's accounts;

“parish meeting” means a parish meeting of a parish which does not have a separate parish council;

“police area” means a police area listed in Schedule 1 to the Police Act 1996 (police areas outside London);

“public interest report” has the meaning given by paragraph 1(2) of Schedule 7;

“recognised qualifying body” has the meaning given by 1219(12) of the Companies Act 2006 as it has effect by virtue of Schedule 5 to this Act;

“recognised supervisory body” is to be construed in accordance with section 1217(4) of and Schedule 10 to the Companies Act 2006 as they have effect by virtue of Schedule 5 to this Act;

“recommendation” means a recommendation under paragraph 2(1) of Schedule 7;

“related authority” has the meaning given by paragraph 2(6) of Schedule 7;

“relevant authority” has the meaning given by section 2(1);

^{F4} ...

“^{F5}sub-national transport body” means a sub-national transport body established under section 102E of the Local Transport Act 2008.]

- (2) References in this Act to a function under this Act or a Part of this Act include a function under regulations under this Act or that Part.
- (3) References in this Act to provision made under it include provision made under Part 42 of the Companies Act 2006 as it has effect by virtue of Schedule 5.

Changes to legislation: Local Audit and Accountability Act 2014, Section 44 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

- (4) References in this Act to an entity connected with a relevant authority or to a connected entity are to be construed in accordance with paragraph 8 of Schedule 4.
- [^{F6}(5) References in this Act to the group of people for whom an integrated care board has core responsibility are to be read in accordance with section 14Z31 of the National Health Service Act 2006.]
- (6) A reference in this Act to a local government elector for any area—
- (a) in relation to a Passenger Transport Executive, is a reference to a local government elector for the area of the Integrated Transport Authority or combined authority for the area for which the Executive is established;
 - (b) in relation to the Broads Authority, is a reference to a local government elector for the area of any participating authority (as defined by section 25 of the Norfolk and Suffolk Broads Act 1988);
 - (c) in relation to a National Park authority which is the local planning authority for a National Park, is a reference to a local government elector for any area the whole or any part of which is comprised in that Park.
- (7) Any function conferred or imposed on the Greater London Authority under or by virtue of this Act is exercisable by the Mayor of London acting on behalf of the Authority.
- (8) Subsection (7) does not apply in relation to any function expressly conferred on—
- (a) the London Assembly, or
 - (b) the Mayor of London and the London Assembly acting jointly on behalf of the Greater London Authority.
- (9) Any function conferred or imposed on a parish meeting under or by virtue of this Act, other than a function expressly conferred on the parish meeting itself, is exercisable by the chairman of the parish meeting acting on behalf of the authority.
- (10) References in this Act to accounts, accounting records or statements of account in relation to the Common Council are to its accounts, accounting records or statements of account so far as relating 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.

Textual Amendments

- F1** Word in s. 44 substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 7 para. 25**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F2** Words in s. 44(1) substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 4 para. 214(2)**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F3** Words in s. 44(1) inserted (26.12.2023) by Levelling-up and Regeneration Act 2023 (c. 55), s. 255(2) (c), **Sch. 4 para. 201** (with s. 247)
- F4** Words in s. 44(1) omitted (17.6.2021) by virtue of NHS (Charitable Trusts Etc) Act 2016 (c. 10), s. 5(1), **Sch. 1 para. 18(g)**; S.I. 2021/712, reg. 3(c)
- F5** Words in s. 44(1) 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(3)**
- F6** S. 44(5) substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 4 para. 214(3)**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

Changes to legislation: Local Audit and Accountability Act 2014, Section 44 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](#)

Modifications etc. (not altering text)

C1 S. 44(1) modified (29.11.2018) by [Middle Level Act 2018 \(c. ii\)](#), ss. 1, **18(3)**

Changes to legislation:

Local Audit and Accountability Act 2014, Section 44 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](#)