

**Changes to legislation:** Local Audit and Accountability Act 2014, Paragraph 50 is up to date with all changes known to be in force on or before 21 March 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 Act 2003 (c. 26)*

- 50 (1) Section 21 (accounting practices) is amended as follows.
- (2) In subsection (4) (enactments to which definition of proper practices applies) omit paragraph (d) (the Audit Commission Act 1998).
- (3) For subsection (6) (local authorities to which the section applies) substitute—
- “(6) In this section, “local authority” includes—
- (a) a parish council,
  - (b) a parish meeting of a parish which does not have a separate parish council,
  - (c) a community council,
  - (d) a Passenger Transport Executive,
  - (e) the London Waste and Recycling Board,
  - (f) charter trustees (within the meaning of the Local Audit and Accountability Act 2014),
  - (g) a port health authority for a port health district that is wholly in England,
  - (h) a conservation board established by order of the Secretary of State under section 86 of the Countryside and Rights of Way Act 2000,
  - (i) a chief constable for a police force for a police area in England,
  - (j) the Commissioner of Police of the Metropolis,
  - (k) an internal drainage board for an internal drainage district—
    - (i) wholly in England, or
    - (ii) partly in England and partly in Wales, and
  - (l) any other person or body which for the time being is a relevant authority for the purposes of the Local Audit and Accountability Act 2014 and—
    - (i) is not listed in paragraphs (a) to (k) or section 23(1),
    - (ii) is not a health service body (within the meaning of that Act),
    - (iii) is not specified in regulations under section 23(2), and
    - (iv) does not fall within a class of bodies so specified.”

#### Commencement Information

- 11** Sch. 12 para. 50(1)(3) in force at 10.2.2015 for specified purposes by [S.I. 2015/179](#), [art. 2](#)
- 12** Sch. 12 para. 50(1) (3) in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), [art. 3\(x\)](#)

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**I3** Sch. 12 para. 50(2) 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](#)