



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 2

BASIC CONCEPTS AND REQUIREMENTS

2 Relevant authorities

- (1) In this Act “relevant authority” means a person or body listed in Schedule 2.
- (2) The application of this Act to a relevant authority is subject to any note forming part of the entry for that authority in Schedule 2.
- (3) The Secretary of State may by regulations amend Schedule 2 by adding, modifying or removing an entry relating to a relevant authority.
- (4) Regulations under subsection (3) may add an entry relating to a person or body to Schedule 2 only if that person or body exercises functions of a public nature in relation to an area which is—
 - (a) wholly in England, or
 - (b) partly in England and partly in Wales.
- (5) The Secretary of State may by regulations or order make provision about the application of this Act or provision made under it to a person or body that comes to fall within Schedule 2 (whether or not as a result of regulations under subsection (3)).
- (6) The power in subsection (5) includes power—
 - (a) to amend this Act or provision made under it in its application to that person or body, or
 - (b) to make provision for this Act or provision made under it to apply to that person or body with modifications.

Commencement Information

- II** S. 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)

Changes to legislation: Local Audit and Accountability Act 2014, Section 2 is up to date with all changes known to be in force on or before 01 June 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

- | | |
|-----------|--|
| I2 | S. 2(1)(2) in force at 9.4.2014 for specified purposes by S.I. 2014/940 , art. 2(a) |
| I3 | S. 2(1)(2) in force at 16.12.2014 for specified purposes by S.I. 2014/3319 , art. 2(a) |
| I4 | S. 2(3)-(6) in force at 16.12.2014 for specified purposes by S.I. 2014/3319 , art. 2(b) |

Changes to legislation:

Local Audit and Accountability Act 2014, Section 2 is up to date with all changes known to be in force on or before 01 June 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](#)