

*Status: Point in time view as at 17/12/2009.*

*Changes to legislation: There are currently no known outstanding effects for the Audit Commission Act 1998 (repealed), SCHEDULE 2. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 2

Section 2.

#### ACCOUNTS SUBJECT TO AUDIT

**Modifications etc. (not altering text)**

- C1** Sch. 2 modified (5.3.2008) by [The Cheshire \(Structural Changes\) Order 2008 \(S.I. 2008/634\)](#), arts. 1, **9(9)(a)**
- C2** Sch. 2 modified (28.3.2008) by [The Bedfordshire \(Structural Changes\) Order 2008 \(S.I. 2008/907\)](#), arts. 1, **20(7)(a)**

- 1 Section 2 applies to all accounts of—
- (a) a local authority;
  - (b) a joint authority;
  - [<sup>F1</sup>(bb) the Greater London Authority;
  - <sup>F1</sup>(bc) a functional body;
  - <sup>F1</sup>(bd) the London Pensions Fund Authority;]
  - [<sup>F2</sup>(be) the London Waste and Recycling Board;]
  - (c) a parish meeting of a parish not having a separate parish council;
  - (d) a committee of a local authority, including a joint committee of two or more such authorities;
  - (e) the Council of the Isles of Scilly;
  - (f) any charter trustees constituted under section 246 of the 1972 Act;
  - <sup>F3</sup>(g) .....
  - (h) a port health authority;
  - (i) the Broads Authority;
  - (j) a National Park authority;
  - [<sup>F4</sup>(jj) a conservation board established by order under section 86 of the Countryside and Rights of Way Act 2000;]
  - (k) a police authority established under section 3 of the <sup>M1</sup>Police Act 1996;
  - (l) <sup>F5</sup> .....
  - [<sup>F6</sup>(m) a fire and rescue authority 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;]
  - [<sup>F7</sup>(ma) an authority established for an area in England by an order under section 207 of the Local Government and Public Involvement in Health Act 2007 (joint waste authorities);]
  - (n) a licensing planning committee;
  - (o) an internal drainage board; and
  - [<sup>F8</sup>(p) a local probation board established under section 4 of the Criminal Justice and Court Services Act 2000]

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- [<sup>F9</sup>(q) a probation trust (other than a Welsh probation trust as defined in paragraph 13(6) of Schedule 1 to the Offender Management Act 2007).]
- [<sup>F10</sup>(r) an economic prosperity board established under section 88 of the Local Democracy, Economic Development and Construction Act 2009;
- (s) a combined authority established under section 103 of that Act.]

#### Textual Amendments

- F1** Sch. 2 para. 1 (bb)-(bd) inserted (8.5.2000 for specified purposes and otherwise 3.7.2000) by 1999 c. 29, s. 133(1) (with Sch. 12 para. 9(1)); S.I. 1999/3434, arts. 3, 4
- F2** Sch. 2 para. 1 (be) added (24.7.2008) by The London Waste and Recycling Board Order 2008 (S.I. 2008/2038), arts. 1(b), 21(1)
- F3** Sch. 2 para. 1 (g) repealed (1.10.2006 except so far as relating to Welsh NHS bodies) by Health Act 2006 (c. 28), s. 83(7), Sch. 8 para. 42(2), Sch. 9; S.I. 2006/2603, art. 5(b)(c) (with art. 6)
- F4** Sch. 2 para. 1 (jj) inserted (1.4.2001 for E. and 1.5.2001 for W.) by 2000 c. 37, s. 86(2), Sch. 13 para. 8; S.I. 2001/114, art. 2(2)(e); S.I. 2001/1410, art. 2(g)
- F5** Sch. 2 para. 1 (l) repealed (1.4.2002) by 2001 c. 16, ss. 137, 138(2), Sch. 7 Pt. 5(1); S.I. 2002/344, art. 3(m) (with transitional provisions in art. 4)
- F6** Sch. 2 para. 1 (m) substituted (1.10.2004 except in relation to W., 10.11.2004 for W.) by Fire and Rescue Services Act 2004 (c. 21), s. 61, Sch. 1 para. 88; S.I. 2004/2304, art. 2; S.I. 2004/2917, art. 2
- F7** Sch. 2 para. 1 (ma) inserted (1.4.2008) by Local Government and Public Involvement in Health Act 2007 (c. 28), s. 245(5), Sch. 13 para. 52; S.I. 2008/917, art. 2(1)(p)
- F8** Sch. 2 para. 1 (p) substituted (1.4.2001) by 2000 c. 43, s. 4, Sch. 1 para. 17(3)(b); S.I. 2001/919, art. 2(e) (with art. 3)
- F9** Sch. 2 para. 1 (q) inserted (1.3.2008) by Offender Management Act 2007 (c. 21), s. 41(1), Sch. 1 para. 13(4)(b); S.I. 2008/504, art. 2(a)
- F10** Sch. 2 para. 1 (r)(s) inserted (17.12.2009) by Local Democracy, Economic Development and Construction Act 2009 (c. 20), s. 148(6), Sch. 6 para. 89; S.I. 2009/3318, art. 2(c)

#### Marginal Citations

- M1** 1996 c. 16.

[<sup>F11</sup>1A. Section 2 also applies to annual accounts of health service bodies prepared under paragraph [<sup>F12</sup>3(1) of Schedule 15 to the National Health Service Act 2006].]

#### Textual Amendments

- F11** Sch. 2 para. 1A substituted (1.10.2006 except so far as relating to Welsh NHS bodies) by Health Act 2006 (c. 28), s. 83(7), Sch. 8 para. 42(3); S.I. 2006/2603, art. 5(b) (with art. 6)
- F12** Sch. 2 para. 1A amendment to earlier affecting provision 2006 c. 28 Sch. 8 para. 42(3) (1.3.2007) by National Health Service (Consequential Provisions) Act 2006 (c. 43), s. 8(2), Sch. 1 para. 297 (with Sch. 3 Pt. 1)

[<sup>F13</sup>1B Section 2 does not apply to the accounts of a local government body in Wales.]

#### Textual Amendments

- F13** Sch. 2 para. 1B inserted (1.4.2005) by Public Audit (Wales) Act 2004 (c. 23), s. 73, Sch. 2 para. 38(3); S.I. 2005/558, art. 2, Sch. 1 (with Sch. 2 paras. 23)

[<sup>F14</sup>1C. ....]

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**Textual Amendments**

**F14** Sch. 2 para. 1C repealed (1.10.2006 except so far as relating to Welsh NHS bodies) by [Health Act 2006](#) (c. 28), s. 83(7), [Sch. 8 para. 42\(4\)](#), [Sch. 9](#); S.I. 2006/2603, art. 5(b)(c) (with art. 6)

- 2 Section 2 also applies to—
- (a) the accounts of the collection fund of the Common Council and the accounts of the City fund; and
  - (b) the accounts relating to the superannuation fund maintained and administered by the Common Council under the <sup>M2</sup>Local Government Pension Scheme Regulations 1995.

**Marginal Citations**

**M2** [S.I. 1995/1019](#).

- 3 **F15** .....

**Textual Amendments**

**F15** Sch. 2 para. 3 repealed (1.10.1999) by [1999 c. 8, s. 65](#), [Sch. 5](#); S.I. 1999/2540, art. 2(1)(a), [Sch. 1](#)

- 4 Subject to section 30, section 2 also applies to the accounts of a Passenger Transport Executive.

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