

SCHEDULES

SCHEDULE 2

Section 2.

ACCOUNTS SUBJECT TO AUDIT

- 1 Section 2 applies to all accounts of—
 - (a) a local authority;
 - (b) a joint authority;
 - (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;
 - (g) a body specified in section 98(1) of the National Health Service Act 1977;
 - (h) a port health authority;
 - (i) the Broads Authority;
 - (j) a National Park authority;
 - (k) a police authority established under section 3 of the Police Act 1996;
 - (l) the Service Authority for the National Crime Squad;
 - (m) a fire authority constituted by a combination scheme;
 - (n) a licensing planning committee;
 - (o) an internal drainage board; and
 - (p) a probation committee, except the committee for the inner London probation area.
- 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 Local Government Pension Scheme Regulations 1995.
- 3 (1) Subject to sub-paragraph (2), section 2 also applies to the accounts of the members of a recognised fund-holding practice so far as they relate to allotted sums paid to the members.

(2) In such circumstances and to such extent as regulations made by the Secretary of State so provide, this Act does not apply to the accounts for any year of the members of a recognised fund-holding practice if the accounts are submitted to a Health Authority and summarised in that Health Authority's accounts.
- 4 Subject to section 30, section 2 also applies to the accounts of a Passenger Transport Executive.