STATUTORY INSTRUMENTS

2026 No. 812 (C. 69)

LOCAL GOVERNMENT, ENGLAND

The English Devolution and Community Empowerment Act 2026 (Commencement No. 2) Regulations 2026

Made - - - - 14th July 2026

The Secretary of State makes these Regulations in exercise of the powers conferred by section 108(6) and (8) of the English Devolution and Community Empowerment Act 2026(**a**).

Citation and interpretation

1.—(1) These Regulations may be cited as the English Devolution and Community Empowerment Act 2026 (Commencement No. 2) Regulations 2026.

(2) In these Regulations, "the 2026 Act" means the English Devolution and Community Empowerment Act 2026.

Provisions coming into force on 15th July 2026

2.—(1) The following provisions of the 2026 Act come into force on 15th July 2026—

(a) section 43 (co-operation with local government pension scheme managers);

(b) section 89 (establishment of Local Audit Office);

(c) section 94 (audit committees), in relation to a relevant authority that is a Category 1 authority for the purposes of the Accounts and Audit Regulations 2015(**b**);

(d) section 96 (smaller authorities: change of terminology);

(e) section 97 (power to provide for smaller authority treatment in previous years where audit outstanding);

(f) section 98 (amendment paving way for separation of LGPS accounts).

(2) Except as provided in paragraph (3), Schedule 34 to the 2026 Act comes into force on 15th July 2026.

(3) The amendments to the Local Audit and Accountability Act 2014(**c**), inserted by Part 1 of Schedule 34 to the 2026 Act, do not apply to the extent they insert the following paragraphs into Schedule 1A to the 2014 Act—

(a) paragraph 13(1)(b) and (2) to (4);

(b) paragraph 14;

(**a**) 2026 c. 23.
(**b**) S.I. 2015/234. See regulation 2 of those Regulations for the definition of "Category 1 authority". See section 2 of the Local Audit and Accountability Act 2014 (c. 2) for the definition of 'relevant authority'.
(**c**) 2014 c. 2.

(c) paragraph 15.

Signed by authority of the Secretary of State for Housing, Communities and Local Government

Alison McGovern
Minister of State
14th July 2026 Ministry of Housing, Communities and Local Government

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are the second commencement regulations under the English Devolution and Community Empowerment Act 2026 (c. 23) ("the 2026 Act").

Regulation 2 brings into force, on the 15th July 2026, section 43 of the 2026 Act (co-operation with local government pension scheme managers).

Regulation 2 also brings into force, on that date, provisions relating to audit committees for relevant authorities, changes affecting smaller authorities, provision for treating certain authorities as smaller authorities where audits are outstanding, and provision relating to the separation of local government pension scheme accounts.

Regulation 2 further brings into force provisions establishing the Local Audit Office and making related amendments to the Local Audit and Accountability Act 2014 (c. 2), including the insertion of a new Schedule 1A into that Act. Certain provisions of that Schedule are not brought into force by these Regulations, in particular provisions relating to statutory accounts, business planning and annual reporting, which are to be commenced at a later date.

An Impact Assessment has not been produced for these Regulations as no, or no significant, impact on the private, voluntary or public sector is foreseen. An Impact Assessment was produced for the 2026 Act and is available from https://bills.parliament.uk/publications/63710/documents/7405, and copies can be obtained from the Ministry of Housing, Communities and Local Government, 2 Marsham Street, London SW1P 4DF.

NOTE AS TO EARLIER COMMENCEMENT REGULATIONS

(This note is not part of the Regulations)

The following provisions of the 2026 Act have been brought into force by commencement regulations made before the date of these Regulations—

Provision	*Date of Commencement*	*S.I. No.*
Section 63 (partially)	18th June 2026	S.I. 2026/656
Schedule 30 (partially)	18th June 2026	S.I. 2026/656

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