STATUTORY INSTRUMENTS

# 2026 No. 1138

# PUBLIC SERVICE PENSIONS, ENGLAND AND WALES

## The English Devolution and Community Empowerment Act 2026 (Consequential Amendments) Regulations 2026

| | |
|---|---|
| *Made - - - -* | *28th October 2026* |
| *Laid before Parliament* | *29th October 2026* |
| *Coming into force - -* | *23rd November 2026* |

The Secretary of State makes these Regulations in exercise of the powers conferred by section 103(1) of the English Devolution and Community Empowerment Act 2026(**1**).

**Citation, commencement and extent**

**1.**—(1) These Regulations may be cited as the English Devolution and Community Empowerment Act 2026 (Consequential Amendments) Regulations 2026.

(2) These Regulations come into force on 23rd November 2026.

(3) These Regulations extend to England and Wales.

**Amendment of the Local Government Pension Scheme Regulations 2013**

**2.**—(1) The Local Government Pension Scheme Regulations 2013(**2**) are amended as follows.

(2) In Part 1 of Schedule 2 (scheme employers), after paragraph 30 insert—

"**31..** The Local Audit Office(**3**).".

(3) In Part 2 of Schedule 3 (pension funds), in the table after paragraph 4, at the end insert—

(**1**) 2026 c. 23.

(**2**) S.I. 2013/2356, amended by S.I. 2014/1012, S.I. 2014/1146, S.I. 2015/755, S.I. 2016/449, S.I. 2016/653, S.I. 2017/126, S.I. 2017/251, S.I. 2018/103, S.I. 2018/269, S.I. 2021/272, S.I. 2023/187, S.I. 2023/402, S.I. 2024/232, S.I. 2025/113, S.I. 2025/115, S.I. 2025/117, S.I. 2025/118, S.I. 2026/158, S.I. 2026/159, S.I. 2026/226 and S.I. 2026/1011.

(**3**) The Local Audit Office is a body corporate established by section 1A of the Local Audit and Accountability Act 2014 (c. 2).

| *Member* | *Appropriate administering authority* |
|---|---|
| An employee of the Local Audit Office(**4**) | Wolverhampton City Council |

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

*Jim McMahon*
Parliamentary Under-Secretary of State
Ministry of Housing, Communities and Local Government

28th October 2026

(**4**) The Local Audit Office is a body corporate established under section 1A of the Local Audit and Accountability Act 2014 (c. 2).

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Local Government Pension Scheme Regulations 2013 (S.I. 2013/2356) ("the 2013 Regulations").

The amendments are consequential on the establishment of the Local Audit Office under the English Devolution and Community Empowerment Act 2026 (c. 23) and provide that its employees are eligible for membership of the Local Government Pension Scheme.

Regulation 2 adds the Local Audit Office to the list of scheme employers in Part 1 of Schedule 2 to the 2013 Regulations.

Regulation 2 also adds the Local Audit Office to the table in Part 2 of Schedule 3 to the 2013 Regulations and provides for Wolverhampton City Council to be the appropriate administering authority in relation to employees of the Local Audit Office.

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.