
Changes to legislation: Local Audit and Accountability Act 2014, Cross Heading: Alteration of code is up to date with all changes known to be in force on or before 15 March 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

SCHEDULES

SCHEDULE 6

CODES OF AUDIT PRACTICE AND GUIDANCE

Alteration of code

- 4 (1) The Comptroller and Auditor General may prepare alterations to a code of audit practice.
- (2) Paragraph 1(5) applies to alterations to a code as it applies to a code.
- (3) After preparing alterations to a code, the Comptroller and Auditor General must—
- (a) publish the code as altered in draft, and
 - (b) send the code as altered to a Minister of the Crown, who must lay it before Parliament.
- (4) If, within the 40-day period, either House of Parliament resolves not to approve the code as altered, it must not be published by the Comptroller and Auditor General.
- (5) If no such resolution is made within that period, the Comptroller and Auditor General must publish the code as altered.
- (6) A code published under sub-paragraph (3)(a) or (5) must show the alterations that are proposed to be made to it or (as the case may be) have been made to it in such manner as the Comptroller and Auditor General thinks appropriate.

Commencement Information

- I1** Sch. 6 para. 4 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(b)**
- I2** [Sch. 6 para. 4](#) in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), **art. 3(n)** (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

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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](#)