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**Changes to legislation:** Local Audit and Accountability Act 2014, Cross Heading: Publication of code is up to date with all changes known to be in force on or before 28 February 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

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## SCHEDULES

### SCHEDULE 6

#### CODES OF AUDIT PRACTICE AND GUIDANCE

##### *Publication of code*

- 6 (1) A code of audit practice may be published in such manner as the Comptroller and Auditor General thinks fit.
- (2) A code comes into force on the day on which it is published under paragraph 2(3) or 5(7) unless it specifies a different commencement date.
- (3) Alterations to a code come into force on the day on which the code as altered is published under paragraph 4(5) unless it specifies a different commencement date for those alterations.
- (4) A code may—
- (a) specify different commencement dates for different purposes;
  - (b) include transitional provisions and savings.
- (5) A code may, in particular, provide that all or part of an existing code of audit practice has effect until all or part of the new code comes into force.

##### **Commencement Information**

- I1** Sch. 6 para. 6 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(b)**
- I2** [Sch. 6 para. 6](#) 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](#)