

*These notes refer to the Local Audit and Accountability Act 2014 (c.2) which received Royal Assent on 30 January 2014*

# **LOCAL AUDIT AND ACCOUNTABILITY ACT 2014**

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## **EXPLANATORY NOTES**

### **COMMENTARY**

#### **Part 5 – Conduct of Local Audit**

##### ***Paragraph 11: Meaning of 40-day period***

76. This paragraph explains that the 40-day period starts from the day on which the code is laid unless it is not laid in both Houses of Parliament on the same day, in which case it begins with the later day. The 40-day period excludes days when Parliament is dissolved, prorogued, or where both Houses are adjourned for more than 4 days.