
Changes to legislation: Local Audit and Accountability Act 2014, Cross Heading: Duty to prepare 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

SCHEDULES

SCHEDULE 6

CODES OF AUDIT PRACTICE AND GUIDANCE

Duty to prepare code

- 1 (1) The Comptroller and Auditor General must prepare one or more codes of audit practice prescribing the way in which local auditors are to carry out their functions under this Act.
- (2) Different codes may be prepared for different relevant authorities (but the Comptroller and Auditor General must ensure that each kind of relevant authority is covered by a code).
- (3) A code may contain different provision for different relevant authorities.
- (4) A code must embody what the Comptroller and Auditor General considers to be the best professional practice with respect to the standards, procedures and techniques to be adopted by local auditors.
- (5) Before preparing a code, the Comptroller and Auditor General must consult—
- (a) such associations or representatives of relevant authorities as the Comptroller and Auditor General thinks appropriate,
 - (b) the recognised supervisory bodies,
 - (c) the persons appearing on the register of auditors kept under regulations under section 1239 of the Companies Act 2006 as it has effect by virtue of Schedule 5,
 - (d) the Secretary of State,
 - (e) the Treasury,
 - (f) each body to whom the Secretary of State has delegated functions under section 1252 of the Companies Act 2006 as it has effect by virtue of Schedule 5, and
 - (g) such other bodies or persons as the Comptroller and Auditor General thinks appropriate.

Commencement Information

- 11** Sch. 6 para. 1 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(b)**
- 12** [Sch. 6 para. 1](#) 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](#)