

## 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.