
Changes to legislation: Local Audit and Accountability Act 2014, Paragraph 8 is up to date with all changes known to be in force on or before 06 May 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

Saving for codes of practice under Audit Commission Act 1998

- 8 (1) Despite the repeal of section 4 of the Audit Commission Act 1998 by this Act, a provision of a code of audit practice under that section continues in force until it is replaced by a provision of a code of audit practice under this Schedule.
- (2) A provision of a code under that section is to be read subject to the modifications necessary for it to have effect in relation to the functions of a local auditor under this Act.
- (3) A code under that section—
- (a) is not to be treated as a code of audit practice for the purposes of this Schedule (other than this paragraph), but,
 - (b) is otherwise to be treated as a code of audit practice for the purposes of this Act.

Commencement Information

- I1** Sch. 6 para. 8 in force at 9.4.2014 for specified purposes by [S.I. 2014/940, art. 2\(b\)](#)
- I2** [Sch. 6 para. 8](#) 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](#)