

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

EXPLANATORY NOTES

COMMENTARY

Part 5 – Conduct of Local Audit

Paragraph 1: Duty to prepare code

65. The Comptroller and Auditor General of the National Audit Office is required to prepare one or more codes of audit practice which embody best professional practice regarding how local auditors should carry out their functions under the Act. Because audit arrangements are different for some relevant authorities, the code can include different provisions for different types of relevant authorities or there can be more than one code. The Comptroller and Auditor General must consult the listed parties when developing the code.