



# Local Audit and Accountability Act 2014

## 2014 CHAPTER 2

### PART 5

#### CONDUCT OF LOCAL AUDIT

##### *Codes of practice and guidance*

#### **19 Codes of audit practice and guidance**

Schedule 6 (codes of audit practice and guidance) has effect.

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#### **Commencement Information**

- I1** S. 19 in force at 9.4.2014 for specified purposes by [S.I. 2014/940, art. 2\(b\)](#)
- I2** [S. 19](#) in force at 16.12.2014 for specified purposes by [S.I. 2014/3319, art. 2\(f\)](#)
- I3** [S. 19](#) 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](#))

**Changes to legislation:**

Local Audit and Accountability Act 2014, Cross Heading: Codes of practice and guidance is up to date with all changes known to be in force on or before 28 April 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.

[View outstanding changes](#)

**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](#)