
Changes to legislation: Local Audit and Accountability Act 2014, Cross Heading: Replacement of code 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. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 6

CODES OF AUDIT PRACTICE AND GUIDANCE

Replacement of code

- 5 (1) The Comptroller and Auditor General may prepare a code of audit practice to replace a code published under paragraph 2(3) or sub-paragraph (7).
- (2) The Comptroller and Auditor General must—
- (a) use reasonable endeavours to ensure that a code is published under sub-paragraph (7) to replace a code published under paragraph 2(3) or that sub-paragraph (“the original code”) before the end of 5 years beginning with the date on which the original code was so published, or
 - (b) if it does not prove possible to comply with paragraph (a), ensure that a code of the kind referred to in that paragraph is published under sub-paragraph (7) as soon as is reasonably practicable after the end of the period referred in that paragraph.
- (3) Sub-paragraphs (1) and (2) apply regardless of whether the original code has been published with alterations under paragraph 4 in the meantime.
- (4) A replacement code prepared to comply with sub-paragraph (2) need not make different provision from that made by the original code.
- (5) After preparing a replacement code, the Comptroller and Auditor General must—
- (a) publish it in draft, and
 - (b) send it to a Minister of the Crown, who must lay it before Parliament.
- (6) If, within the 40-day period, either House of Parliament resolves not to approve the replacement code—
- (a) the code must not be published by the Comptroller and Auditor General, and
 - (b) if the period of 5 years beginning with the date on which the original code was published under paragraph 2(3) or sub-paragraph (7) has expired, the Comptroller and Auditor General must prepare another replacement code.
- (7) If no such resolution is made within that period, the Comptroller and Auditor General must publish the replacement code.

Commencement Information

- I1** Sch. 6 para. 5 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(b)**
- I2** [Sch. 6 para. 5](#) 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](#)