
Changes to legislation: Local Audit and Accountability Act 2014, Paragraph 2 is up to date with all changes known to be in force on or before 30 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

Procedure for code

- 2 (1) After preparing a code of audit practice, 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.
- (2) If, within the 40-day period, either House of Parliament resolves not to approve the code—
- (a) it must not be published by the Comptroller and Auditor General, and
 - (b) the Comptroller and Auditor General must prepare another code.
- (3) If no such resolution is made within that period, the Comptroller and Auditor General must publish the code.
- (4) This paragraph does not apply to a code of audit practice prepared to replace an existing code of audit practice (but see paragraph 5).

Commencement Information

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