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**Changes to legislation:** Local Audit and Accountability Act 2014, Paragraph 6 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

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## SCHEDULES

### SCHEDULE 6

#### CODES OF AUDIT PRACTICE AND GUIDANCE

##### *Publication of code*

- 6 (1) A code of audit practice may be published in such manner as the Comptroller and Auditor General thinks fit.
- (2) A code comes into force on the day on which it is published under paragraph 2(3) or 5(7) unless it specifies a different commencement date.
- (3) Alterations to a code come into force on the day on which the code as altered is published under paragraph 4(5) unless it specifies a different commencement date for those alterations.
- (4) A code may—
- (a) specify different commencement dates for different purposes;
  - (b) include transitional provisions and savings.
- (5) A code may, in particular, provide that all or part of an existing code of audit practice has effect until all or part of the new code comes into force.

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#### **Commencement Information**

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