
Changes to legislation: Local Audit and Accountability Act 2014, Cross Heading: Guidance is up to date with all changes known to be in force on or before 27 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

Guidance

- 9 (1) The Comptroller and Auditor General may issue guidance as to the exercise by local auditors of their functions under this Act.
- (2) Guidance under this paragraph may, in particular, explain or supplement the provisions of a code of practice under this Schedule.

Commencement Information

- I1** Sch. 6 para. 9 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(b)**
- I2** [Sch. 6 para. 9](#) in force at 16.12.2014 for specified purposes by [S.I. 2014/3319](#), **art. 2(f)**
- I3** [Sch. 6 para. 9](#) 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](#)