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**Changes to legislation:** Local Audit and Accountability Act 2014, Paragraph 1 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

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## SCHEDULES

### SCHEDULE 6

#### CODES OF AUDIT PRACTICE AND GUIDANCE

##### *Duty to prepare code*

- 1 (1) The Comptroller and Auditor General must prepare one or more codes of audit practice prescribing the way in which local auditors are to carry out their functions under this Act.
- (2) Different codes may be prepared for different relevant authorities (but the Comptroller and Auditor General must ensure that each kind of relevant authority is covered by a code).
- (3) A code may contain different provision for different relevant authorities.
- (4) A code must embody what the Comptroller and Auditor General considers to be the best professional practice with respect to the standards, procedures and techniques to be adopted by local auditors.
- (5) Before preparing a code, the Comptroller and Auditor General must consult—
- (a) such associations or representatives of relevant authorities as the Comptroller and Auditor General thinks appropriate,
  - (b) the recognised supervisory bodies,
  - (c) the persons appearing on the register of auditors kept under regulations under section 1239 of the Companies Act 2006 as it has effect by virtue of Schedule 5,
  - (d) the Secretary of State,
  - (e) the Treasury,
  - (f) each body to whom the Secretary of State has delegated functions under section 1252 of the Companies Act 2006 as it has effect by virtue of Schedule 5, and
  - (g) such other bodies or persons as the Comptroller and Auditor General thinks appropriate.

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#### **Commencement Information**

- 11** Sch. 6 para. 1 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(b)**
- 12** [Sch. 6 para. 1](#) 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](#)