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**Changes to legislation:** Local Audit and Accountability Act 2014, Paragraph 9 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

##### *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.

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##### **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](#)