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STATUTORY INSTRUMENTS

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**2014 No. 940 (C. 42)**

**LOCAL GOVERNMENT, ENGLAND**

**The Local Audit and Accountability Act  
2014 (Commencement No. 2) Order 2014**

*Made* - - - - *8th April 2014*

The Secretary of State for Communities and Local Government makes the following Order in exercise of the powers conferred by section 49(1) and (5) of the Local Audit and Accountability Act 2014<sup>(1)</sup>:

**Citation**

1. This Order may be cited as the Local Audit and Accountability Act 2014 (Commencement No. 2) Order 2014.

**Appointed day**

2. The day after the day on which this Order is made is the day appointed for the coming into force of the following provisions of the Local Audit and Accountability Act 2014—

- (a) section 2(1) and (2) and Schedule 2 (relevant authorities), so far as they relate to provisions brought into force by this Order;
- (b) section 19 and Schedule 6 (codes of audit practice and guidance) so far as they enable a code of audit practice to come into force on or after 1st April 2015.

Signed by authority of the Secretary of State for Communities and Local Government

*Brandon Lewis*  
Parliamentary Under Secretary of State  
Department for Communities and Local  
Government

8th April 2014

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order brings into force on the day after the day on which the Order is made section 19 and Schedule 6 (codes of audit practice and guidance) of the Local Audit and Accountability Act 2014 ('the Act') for the purpose of enabling a code of audit practice to come into force on or after 1st April 2015. It also brings into force on that day section 2 and Schedule 2 (definition of "relevant authority") of the Act so far as they relate to section 19 and Schedule 6.

## NOTE AS TO EARLIER COMMENCEMENT ORDERS

*(This note is not part of the Order)*

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Section 2(1) and (2) (partially)	4th April 2014	S.1.2014/900 (C.39)
Sections 3(5) to (7) (partially)	4th April 2014	S.1.2014/900 (C.39)
Section 5 (partially)	4th April 2014	S.1.2014/900 (C.39)
Section 6 (partially)	4th April 2014	S.1.2014/900 (C.39)
Section 7(8) (partially)	4th April 2014	S.1.2014/900 (C.39)
Section 9(3) (partially)	4th April 2014	S.1.2014/900 (C.39)
Section 10 (partially)	4th April 2014	S.1.2014/900 (C.39)
Section 14 (partially)	4th April 2014	S.1.2014/900 (C.39)
Section 16 (partially)	4th April 2014	S.1.2014/900 (C.39)
Section 17 (partially)	4th April 2014	S.1.2014/900 (C.39)
Section 18(1) and (2) (partially)	4th April 2014	S.1.2014/900 (C.39)
Section 24 (partially)	4th April 2014	S.1.2014/900 (C.39)
Section 32 (partially)	4th April 2014	S.1.2014/900 (C.39)

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Section 34	4th April 2014	S.1.2014/900 (C.39)
Section 35	4th April 2014	S.1.2014/900 (C.39)
Section 36 (partially)	4th April 2014	S.1.2014/900 (C.39)
Section 38 (partially)	4th April 2014	S.1.2014/900 (C.39)
Section 42 (partially)	4th April 2014	S.1.2014/900 (C.39)
Section 45 (partially)	4th April 2014	S.1.2014/900 (C.39)
Schedule 2 (partially)	4th April 2014	S.1.2014/900 (C.39)
Schedule 3, paragraph 4 (partially)	4th April 2014	S.1.2014/900 (C.39)
Schedule 4, paragraphs 2(9), 3 to 5 and 8(3) (partially)	4th April 2014	S.1.2014/900 (C.39)
Schedule 5 (partially)	4th April 2014	S.1.2014/900 (C.39)
Schedule 7, paragraph 5 (partially)	4th April 2014	S.1.2014/900 (C.39)
Schedule 10	4th April 2014	S.1.2014/900 (C.39)
Schedule 11 (partially)	4th April 2014	S.1.2014/900 (C.39)
Schedule 12, paragraphs 2(1), 31(1), 44(1), 46(1), 69(1) and 88(1) (partially)	4th April 2014	S.1.2014/900 (C.39)
Schedule 12, paragraphs 2(5), 31(5), 44(4), 46(5), 69(3) and (4), and 88(3)	4th April 2014	S.1.2014/900 (C.39)