

These notes refer to the Local Audit and Accountability Act 2014 (c.2) which received Royal Assent on 30 January 2014

LOCAL AUDIT AND ACCOUNTABILITY ACT 2014

EXPLANATORY NOTES

COMMENCEMENT

175. [Section 49](#) makes provision about commencement. Sections 1 to 38, 42, 45 and 47 (provisions to abolish the Audit Commission and establish the new local audit regime, related amendments and Parish meetings: parish polls) come into force by order made by the Secretary of State.
176. [Section 39](#) (provisions to ensure compliance with the Code of Recommended Practice on Local Authority Publicity) and 40 (Access to local government meetings and documents) come into force 2 months after the Act is passed.
177. [Section 41](#) (amendments to the council tax referendums provisions) comes into force on the day the Act is passed if that date is before 5 February 2014, otherwise the section comes into force by order made by the Secretary of State.