

*Status: Point in time view as at 09/04/2014.*

**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 14 June 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)

## 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**

- II** Sch. 6 para. 9 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), [art. 2\(b\)](#)

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