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**Changes to legislation:** Local Audit and Accountability Act 2014, Cross Heading: Saving for codes of practice under Audit Commission Act 1998 is up to date with all changes known to be in force on or before 25 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) View outstanding changes

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## SCHEDULES

### SCHEDULE 6 **E+W**

#### CODES OF AUDIT PRACTICE AND GUIDANCE

##### *Saving for codes of practice under Audit Commission Act 1998*

- 8 (1) Despite the repeal of section 4 of the Audit Commission Act 1998 by this Act, a provision of a code of audit practice under that section continues in force until it is replaced by a provision of a code of audit practice under this Schedule.
- (2) A provision of a code under that section is to be read subject to the modifications necessary for it to have effect in relation to the functions of a local auditor under this Act.
- (3) A code under that section—
- (a) is not to be treated as a code of audit practice for the purposes of this Schedule (other than this paragraph), but,
  - (b) is otherwise to be treated as a code of audit practice for the purposes of this Act.

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#### **Commencement Information**

- I1** Sch. 6 para. 8 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(b)**
- I2** [Sch. 6 para. 8](#) 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)

**Changes to legislation:**

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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](#)