

Status: Point in time view as at 16/12/2014.

Changes to legislation: Local Audit and Accountability Act 2014, Paragraph 1 is up to date with all changes known to be in force on or before 29 August 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

Duty to prepare code

- 1 (1) The Comptroller and Auditor General must prepare one or more codes of audit practice prescribing the way in which local auditors are to carry out their functions under this Act.
- (2) Different codes may be prepared for different relevant authorities (but the Comptroller and Auditor General must ensure that each kind of relevant authority is covered by a code).
- (3) A code may contain different provision for different relevant authorities.
- (4) A code must embody what the Comptroller and Auditor General considers to be the best professional practice with respect to the standards, procedures and techniques to be adopted by local auditors.
- (5) Before preparing a code, the Comptroller and Auditor General must consult—
- (a) such associations or representatives of relevant authorities as the Comptroller and Auditor General thinks appropriate,
 - (b) the recognised supervisory bodies,
 - (c) the persons appearing on the register of auditors kept under regulations under section 1239 of the Companies Act 2006 as it has effect by virtue of Schedule 5,
 - (d) the Secretary of State,
 - (e) the Treasury,
 - (f) each body to whom the Secretary of State has delegated functions under section 1252 of the Companies Act 2006 as it has effect by virtue of Schedule 5, and
 - (g) such other bodies or persons as the Comptroller and Auditor General thinks appropriate.

Commencement Information

II Sch. 6 para. 1 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), [art. 2\(b\)](#)

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