
Changes to legislation: *Local Audit and Accountability Act 2014, Paragraph 5 is up to date with all changes known to be in force on or before 19 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) View outstanding changes*

SCHEDULES

SCHEDULE 6

CODES OF AUDIT PRACTICE AND GUIDANCE

Replacement of code

- 5 (1) The Comptroller and Auditor General may prepare a code of audit practice to replace a code published under paragraph 2(3) or sub-paragraph (7).
- (2) The Comptroller and Auditor General must—
- (a) use reasonable endeavours to ensure that a code is published under sub-paragraph (7) to replace a code published under paragraph 2(3) or that sub-paragraph (“the original code”) before the end of 5 years beginning with the date on which the original code was so published, or
 - (b) if it does not prove possible to comply with paragraph (a), ensure that a code of the kind referred to in that paragraph is published under sub-paragraph (7) as soon as is reasonably practicable after the end of the period referred in that paragraph.
- (3) Sub-paragraphs (1) and (2) apply regardless of whether the original code has been published with alterations under paragraph 4 in the meantime.
- (4) A replacement code prepared to comply with sub-paragraph (2) need not make different provision from that made by the original code.
- (5) After preparing a replacement code, the Comptroller and Auditor General must—
- (a) publish it in draft, and
 - (b) send it to a Minister of the Crown, who must lay it before Parliament.
- (6) If, within the 40-day period, either House of Parliament resolves not to approve the replacement code—
- (a) the code must not be published by the Comptroller and Auditor General, and
 - (b) if the period of 5 years beginning with the date on which the original code was published under paragraph 2(3) or sub-paragraph (7) has expired, the Comptroller and Auditor General must prepare another replacement code.
- (7) If no such resolution is made within that period, the Comptroller and Auditor General must publish the replacement code.

Commencement Information

- I1** Sch. 6 para. 5 in force at 9.4.2014 for specified purposes by [S.I. 2014/940](#), **art. 2(b)**
- I2** [Sch. 6 para. 5](#) 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)

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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](#)