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STATUTORY INSTRUMENTS

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**2014 No. 940**

**The Local Audit and Accountability Act  
2014 (Commencement No. 2) Order 2014**

**Appointed day**

**2.** The day after the day on which this Order is made is the day appointed for the coming into force of the following provisions of the Local Audit and Accountability Act 2014—

- (a) section 2(1) and (2) and Schedule 2 (relevant authorities), so far as they relate to provisions brought into force by this Order;
- (b) section 19 and Schedule 6 (codes of audit practice and guidance) so far as they enable a code of audit practice to come into force on or after 1st April 2015.