



2014 CHAPTER 8

PART 12

PERFORMANCE IMPROVEMENT

Improvement audits and assessments

Audit and assessment reports

95.—(1) Each financial year, the Department, after consultation with the local government auditor, must determine which councils are to be councils in respect of which subsection (2) applies in that financial year.

(2) Each financial year, the local government auditor must issue a report or reports in respect of each council to which this subsection applies in that financial year—

- (a) certifying that the local government auditor has carried out an audit under section 93 in respect of the previous financial year;
- (b) stating whether as a result of the audit the local government auditor believes—
 - (i) that the council has discharged its duties under section 92; and
 - (ii) that the council has acted in accordance with any guidance issued by the Department about the council's duties under that section;
- (c) certifying that the local government auditor has carried out an assessment under section 94 in respect of the financial year;
- (d) stating whether as a result of the assessment the local government auditor believes that the council is likely to comply with the requirements of this Part during the financial year;

- (e) if the local government auditor thinks it appropriate in the light of an audit or assessment, recommending action that the council should take in order to comply with the requirements of this Part or act in accordance with guidance issued by the Department about the council's duties under section 92 (whether in respect of that or a subsequent financial year);
 - (f) if the local government auditor thinks it appropriate in the light of an audit or assessment, recommending that the Department should give a direction under section 100 and, if so, the type of direction;
 - (g) stating whether, in the light of an audit or assessment, the local government auditor is minded to carry out a special inspection under section 98.
- (3) The local government auditor must send a copy of any report issued under this section to the council concerned and the Department.
- (4) Copies of a report must be sent in accordance with subsection (3)—
- (a) by 30th November in the financial year during which the audit was carried out or to which the assessment relates; or
 - (b) by such other date as the Department may specify by order.
- (5) But the Department may by direction set a date for the sending of a report in relation to a specified council which differs from the date which would otherwise apply under subsection (4) if—
- (a) the local government auditor has requested that the Department give such a direction; and
 - (b) in the opinion of the Department, the circumstances are exceptional.
- (6) In subsection (5) “specified” means specified in a direction under that subsection.