



2014 CHAPTER 8

PART 12

PERFORMANCE IMPROVEMENT

Improvement audits and assessments

Annual improvement reports

97.—(1) In relation to each council, the local government auditor must produce a report (an “annual improvement report”) for each financial year which summarises or reproduces the reports described in subsection (2), unless no such reports have been issued in respect of that council during that financial year.

(2) The reports are—

- (a) each report issued in respect of the council during that financial year under section 95;
- (b) any report of a special inspection of the council issued under section 99 during that financial year.

(3) The local government auditor—

- (a) must publish each council’s annual improvement report;
- (b) must consider, in the light of a council’s annual improvement report, whether to—
 - (i) make a recommendation to the Department to give a direction to the council under section 100;
 - (ii) exercise any of the local government auditor’s functions in relation to the council;

- (c) must make any such recommendation as is mentioned in paragraph (b)(i) as the local government auditor considers ought to be made.