



2014 CHAPTER 8

PART 12

PERFORMANCE IMPROVEMENT

Special inspections

Reports of special inspections

99.—(1) Where the local government auditor has carried out a special inspection the local government auditor must issue a report.

(2) A report—

- (a) must mention any matter in respect of which the local government auditor believes as a result of the inspection that the council is failing or may fail to comply with the requirements of this Part; and
- (b) may, if it mentions a matter under paragraph (a), recommend that the Department give a direction under section 100.

(3) The local government auditor—

- (a) must send a copy of a report to the council concerned and the Department;
- (b) if a report makes a recommendation under subsection (2)(b), must as soon as reasonably practicable arrange for the recommendation to be published; and
- (c) may publish a report and any information in respect of a report.

(4) If a report states that the local government auditor believes as a result of an inspection that a council is failing to comply with the requirements of this Part, the next improvement plan prepared by the council must record—

- (a) that fact; and

(b) any action taken, or to be taken, by the council as a result of the report.