
STATUTORY INSTRUMENTS

2005 No. 1968

The Local Government (Northern Ireland) Order 2005

PART II

LOCAL GOVERNMENT AUDIT

Miscellaneous

Restriction on disclosure of information

27.—(1) This Article applies to information relating to a particular body or other person which is obtained by an auditor under any provision of this Part or in the course of any audit or study under any such provision.

(2) No information to which this Article applies shall be disclosed except—

- (a) with the consent of the body or person to whom the information relates;
- (b) for the purposes of any functions of an auditor under this Part; or
- (c) for any purposes mentioned in section 17(1)(a) to (d) of the Anti- Terrorism, Crime and Security Act 2001 (c. 24) (criminal proceedings and investigations).

(3) A person who discloses information in contravention of paragraph (2) is guilty of an offence and liable—

- (a) on summary conviction, to imprisonment for a term not exceeding 6 months or to a fine not exceeding the statutory maximum or to both; or
- (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or to both.

(4) Paragraph (2) does not apply in relation to disclosure by a person who is, or acts on behalf of a person who is, a public authority for the purposes of the Freedom of Information Act 2000 (c. 36); and such a person may disclose any information to which this Article applies—

- (a) in the circumstances in which he would (but for this paragraph) be authorised to do so under paragraph (2); or
- (b) in any other circumstances, except where such a disclosure would, or would be likely to, prejudice the effective performance by the public authority of a function imposed or conferred on it by or under a statutory provision.

(5) A person mentioned in paragraph (4) who discloses any such information otherwise than as authorised by that paragraph is guilty of an offence and liable on summary conviction to a fine not exceeding level 5 on the standard scale.