



Local Government Finance Act (Publicity for Auditors' Reports) Act 1991

1991 CHAPTER 15

EXPLANATORY MEMORANDUM

This Bill amends the Local Government Finance Act 1982 (c. 32) with respect to auditors' immediate public interest reports, that is to say, auditors' reports made under section 15(3) of that Act otherwise than at the end of an audit. It places on bodies which receive such a report a new duty forthwith to advertise the report and make it accessible to the public.

Clause 1 inserts a new section 18A in the Local Government Finance Act 1982 which, in respect of an auditor's immediate public interest report, gives the public an immediate right to inspect and copy; requires the body to advertise and to supply copies to its members and, on request, to the public; provides for sanctions; and gives the auditor powers to publicise the report and to supply copies. The clause also makes consequential amendments.

The Bill will have no significant financial effects and no effects on public service manpower.