



Audit Commission Act 1998

1998 CHAPTER 18

PART II

ACCOUNTS AND AUDIT OF PUBLIC BODIES

Public inspection etc. and action by the auditor

14 Inspection of statements of accounts and auditors' reports

- (1) A local government elector for the area of a body subject to audit, other than a health service body, may—
 - (a) inspect and make copies of any statement of accounts prepared by the body pursuant to regulations under section 27;
 - (b) inspect and make copies of any report, other than an immediate report, made to the body by an auditor; and
 - (c) require copies of any such statement or report to be delivered to him on payment of a reasonable sum for each copy.
- (2) A document which a person is entitled to inspect under this section may be inspected by him at all reasonable times and without payment.
- (3) A person who has the custody of any such document and—
 - (a) obstructs a person in the exercise of a right under this section to inspect or make copies of the document, or
 - (b) refuses to give copies of the document to a person entitled under this section to obtain them,is guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (4) References in this section to copies of a document include references to copies of any part of it.