



# Audit Commission Act 1998

## 1998 CHAPTER 18

### PART II

#### ACCOUNTS AND AUDIT OF PUBLIC BODIES

##### *Public inspection etc. and action by the auditor*

#### **16 Right to make objections at audit**

- (1) At each audit of accounts under this Act, other than an audit of accounts of a health service body, a local government elector for an area to which the accounts relate, or any representative of his, may attend before the auditor and (in accordance with subsection (2)) make objections—
  - (a) as to any matter in respect of which the auditor could take action under section 17 or 18; or
  - (b) as to any other matter in respect of which the auditor could make a report under section 8.
- (2) No objection may be made under subsection (1) unless the auditor has received written notice of the proposed objection and of the grounds on which it is to be made.
- (3) An elector sending a notice to an auditor for the purposes of subsection (2) shall at the same time send a copy of the notice to the body whose accounts are being audited.