



Audit Commission Act 1998

1998 CHAPTER 18

PART II

ACCOUNTS AND AUDIT OF PUBLIC BODIES

Audit of accounts

6 Auditors' right to documents and information

- (1) An auditor has a right of access at all reasonable times to every document relating to a body subject to audit which appears to him necessary for the purposes of his functions under this Act.
- (2) An auditor may—
 - (a) require a person holding or accountable for any such document to give him such information and explanation as he thinks necessary for the purposes of his functions under this Act; and
 - (b) if he thinks it necessary, require the person to attend before him in person to give the information or explanation or to produce the document.
- (3) In the case of a recognised fund-holding practice, subsections (1) and (2) apply to documents relating to any of the accounts and records of the members of the practice whether or not relating to the allotted sum.
- (4) Without prejudice to subsection (2), the auditor may—
 - (a) require any officer or member of a body subject to audit to give him such information or explanation as he thinks necessary for the purposes of his functions under this Act; and
 - (b) if he thinks it necessary, require the officer or member to attend before him in person to give the information or explanation.
- (5) Without prejudice to subsections (1) to (4), every body subject to audit shall provide the auditor with every facility and all information which he may reasonably require for the purposes of his functions under this Act.

Status: This is the original version (as it was originally enacted).

- (6) A person who without reasonable excuse fails to comply with any requirement of an auditor under subsection (1), (2) or (4) is guilty of an offence and liable on summary conviction—
- (a) to a fine not exceeding level 3 on the standard scale, and
 - (b) to an additional fine not exceeding £20 for each day on which the offence continues after conviction for that offence.
- (7) Any expenses incurred by an auditor in connection with proceedings for an offence under subsection (6) alleged to have been committed in relation to the audit of the accounts of any body, so far as not recovered from any other source, are recoverable from that body.