



Local Government Act 1999

1999 CHAPTER 27

PART I

BEST VALUE

Audit of best value performance plans

7 Audit

- (1) A performance plan published by a best value authority for a financial year under section 6 shall be audited by the authority's auditor.
- (2) An audit of a performance plan is an inspection for the purpose of establishing whether the plan was prepared and published in accordance with section 6 and any order or guidance under that section.
- (3) Subsections (1), (2) and (4) to (7) of section 6 of the Audit Commission Act 1998 (auditor's right to documents and information) shall have effect in relation to an auditor's functions under this Part as they have effect in relation to his functions under that Act.
- (4) In relation to an authority's performance plan the auditor shall issue a report—
 - (a) certifying that he has audited the plan,
 - (b) stating whether he believes that it was prepared and published in accordance with section 6 and any order or guidance under that section,
 - (c) if appropriate, recommending how it should be amended so as to accord with section 6 and any order or guidance under that section,
 - (d) if appropriate, recommending procedures to be followed by the authority in relation to the plan,
 - (e) recommending whether the Audit Commission should carry out a best value inspection of the authority under section 10, and
 - (f) recommending whether the Secretary of State should give a direction under section 15.

Status: This is the original version (as it was originally enacted).

- (5) An auditor shall send a copy of his report relating to an authority's performance plan—
- (a) to the authority,
 - (b) to the Audit Commission, and
 - (c) if the report recommends that the Secretary of State give a direction under section 15, to the Secretary of State.
- (6) Copies of a report shall be sent in accordance with subsection (5)—
- (a) by 30th June of the financial year to which the relevant performance plan relates, or
 - (b) by such other date as the Secretary of State may specify by order.
- (7) Subject to subsection (8), the reference in subsection (1) to an authority's auditor is, in respect of a financial year, a reference to the auditor or auditors appointed to audit the authority's accounts for the previous financial year.
- (8) If a person who would by virtue of subsection (7) be an authority's auditor in respect of a financial year or one of an authority's auditors in respect of a financial year—
- (a) is no longer eligible for appointment under section 3 of the Audit Commission Act 1998, or
 - (b) is not willing to act,
- the reference in subsection (1) to the authority's auditor is, in respect of that financial year, a reference to an auditor or auditors appointed by the Audit Commission.
- (9) Section 3 of the 1998 Act shall apply to an appointment under subsection (8) as if it were an appointment of a person to audit the authority's accounts under section 2(1) of the 1998 Act.