

LOCAL AUDIT AND ACCOUNTABILITY ACT 2014

EXPLANATORY NOTES

COMMENTARY

Part 7 – Miscellaneous and Supplementary

Section 36 and Schedule 11: Disclosure of information

127. This Schedule (which is given effect to by section 36) sets out the conditions under which auditors and other persons or bodies exercising functions under the Act can disclose information they obtain while exercising these functions. It provides that no information obtained in the exercise of functions under the Act which relates to a particular body or person can be disclosed except insofar as such a disclosure is made in accordance with the exceptions set out in paragraphs 2 to 4.
128. [Paragraph 2](#) places a general bar on disclosure of information obtained by the authorities listed in paragraph 1, together with a number of exceptions.
129. [Paragraph 3](#) of this Schedule enables local auditors and any body which is a public authority for the purposes of the Freedom of Information Act 2000 to disclose information to which the Schedule applies unless doing so would prejudice the operation of their functions. There is no restriction regarding to whom this information can be disclosed.
130. [Paragraph 4](#) enables other people not specified in paragraph 3 to disclose information if they get consent from the local auditor to do so. The local auditor must give consent unless doing so would, or would be likely to, prejudice the auditor undertaking their functions effectively.
131. [Paragraph 5](#) provides that a person who discloses information in contravention of this Schedule is guilty of an offence, conviction of which can result in a fine not exceeding level 5 on the standard scale. Paragraph 5(2) provides that if section 85(1) of the Legal Aid, Sentencing and Punishment of Offenders Act 2012 comes into force on or before the day on which this Act is passed, this will remove the limit on the fine on conviction. This provision is of no effect because that section did not come into force before the Act was passed on [30th January 2014]. Section 85 will nevertheless apply to this offence when that section comes into force.