



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 5

CONDUCT OF LOCAL AUDIT

Public inspection etc and action by auditor

25 Inspection of statements of accounts etc

- (1) A relevant authority other than a health service body must ensure that a local government elector for its area may inspect and make copies of—
 - (a) the statement of accounts prepared by the authority,
 - (b) the local auditor's certificate that the audit of the authority's accounts including that statement has been completed,
 - (c) the local auditor's opinion on the statement of accounts,
 - (d) any public interest report relating to the authority or an entity connected with it, and
 - (e) any recommendation relating to the authority or an entity connected with it.
- (2) A relevant authority other than a health service body must ensure that a local government elector for its area may have copies of any document within subsection (1) supplied to the elector at the elector's request on payment of a reasonable sum for each copy.
- (3) The relevant authority must ensure that a local government elector may inspect a document within subsection (1) at all reasonable times and without payment.
- (4) This section applies in relation to a document only if the relevant authority has prepared the document or it has been made available to the authority.
- (5) References in this section to copies of a document include a reference to copies of any part of it.

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Modifications etc. (not altering text)

- C1** S. 25 applied by 1999 c. 29, s. 134(4) (as amended) (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 12 para. 43\(2\)\(a\)](#); S.I. 2015/841, art. 3(x)

Commencement Information

- II** S. 25 in force at 1.4.2015 by S.I. 2015/841, [art. 3\(q\)](#) (with [Sch. para. 1](#)) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

26 Inspection of documents etc

- (1) At each audit of accounts under this Act, other than an audit of accounts of a health service body, any persons interested [^{F1}or any journalist] may—
- (a) inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records, and
 - (b) make copies of all or any part of those records or documents.

[^{F2}(1A) In subsection (1) “journalist” means any person who produces for publication journalistic material (whether paid to do so or otherwise).]

- (2) At the request of a local government elector for any area to which the accounts relate, the local auditor must give the elector, or any representative of the elector, an opportunity to question the auditor about the accounting records.
- (3) The local auditor's reasonable costs of complying with subsection (2) are recoverable from the relevant authority to which the accounts relate.
- (4) This section does not entitle a person—
- (a) to inspect or copy any part of any record or document containing information which is protected on the grounds of commercial confidentiality, or
 - (b) to require any such information to be disclosed in answer to any question.
- (5) Information is protected on the grounds of commercial confidentiality if—
- (a) its disclosure would prejudice commercial confidentiality, and
 - (b) there is no overriding public interest in favour of its disclosure.
- (6) This section does not entitle a person—
- (a) to inspect or copy any part of any record or document containing personal information, or
 - (b) to require any personal information to be disclosed in answer to any question.
- (7) Information is personal information if it identifies a particular individual or enables a particular individual to be identified (but see subsection (8)).
- (8) Information is not personal information merely because it relates to a business carried on by an individual as a sole trader.
- (9) Information is personal information if it is information about an officer of the relevant authority which relates specifically to a particular individual and is available to the authority because—
- (a) the individual holds or has held an office or employment with that authority, or

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- (b) payments or other benefits in respect of an office or employment under any other person are or have been made or provided to that individual by that authority.
- (10) For the purposes of subsection (9)—
- (a) “the relevant authority” means the relevant authority whose accounts are being audited, and
 - (b) payments made or benefits provided to an individual in respect of an office or employment include any payment made or benefit provided in respect of the individual ceasing to hold the office or employment.

Textual Amendments

- F1** Words in s. 26(1) inserted (27.6.2017) by [Local Audit \(Public Access to Documents\) Act 2017 \(c. 25\)](#), [ss. 1\(2\)](#), 2(1)
- F2** [S. 26\(1A\)](#) inserted (27.6.2017) by [Local Audit \(Public Access to Documents\) Act 2017 \(c. 25\)](#), [ss. 1\(3\)](#), 2(1)

Modifications etc. (not altering text)

- C2** Ss. 26-31 excluded by 1999 c. 29, s. 134(5) (as amended) (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 12 para. 43\(3\)](#); S.I. 2015/841, art. 3(x)

Commencement Information

- I2** S. 26 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(q\)](#) (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

27 Right to make objections at audit

- (1) This section applies if, at an 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 makes an objection to the local auditor which meets the requirements in subsection (2) and which—
- (a) concerns a matter in respect of which the auditor could make a public interest report, or
 - (b) concerns a matter in respect of which the auditor could apply for a declaration under section 28.
- (2) The requirements are that—
- (a) the objection is made in writing, and
 - (b) a copy of the objection is sent to the relevant authority whose accounts are being audited.
- (3) The local auditor must decide—
- (a) whether to consider the objection, and
 - (b) if the auditor does so, whether to take action within paragraph (a) or (b) of subsection (1) in response.
- (4) The local auditor may decide not to consider the objection if, in particular, the auditor thinks that—
- (a) the objection is frivolous or vexatious,

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- (b) the cost of the auditor considering the objection would be disproportionate to the sums to which the objection relates, or
 - (c) the objection repeats an objection already considered—
 - (i) under this section by a local auditor of the authority's accounts, or
 - (ii) under section 16 of the Audit Commission Act 1998 by an auditor appointed under that Act in relation to those accounts.
- (5) Subsection (4)(b) does not entitle the local auditor to refuse to consider an objection which the auditor thinks might disclose serious concerns about how the relevant authority is managed or led.
- (6) If the local auditor decides not to take action within paragraph (a) or (b) of subsection (1), the auditor may recommend that the relevant authority should instead take action in response to the objection.
- (7) The local auditor's reasonable costs of exercising functions under this section are recoverable from the relevant authority.

Modifications etc. (not altering text)

- C2** Ss. 26-31 excluded by 1999 c. 29, s. 134(5) (as amended) (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\)](#), [Sch. 12 para. 43\(3\)](#); S.I. 2015/841, art. 3(x)

Commencement Information

- I3** [S. 27](#) in force at 1.4.2015 by [S.I. 2015/841, art. 3\(q\)](#) (with [Sch. para. 1](#)) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

28 Declaration that item of account is unlawful

- (1) If a local auditor carrying out an audit of accounts under this Act, other than an audit of accounts of a health service body, thinks that an item of account is contrary to law, the auditor may apply to the court for a declaration to that effect.
- (2) On an application under this section, the court—
- (a) may make or refuse to make the declaration, and
 - (b) if it makes the declaration, may also order rectification of the statement of accounts or accounting records.
- (3) A person who has objected under section 27(1)(b) and is aggrieved by a decision of the local auditor not to consider the objection or not to apply for a declaration under this section may—
- (a) within the period of 6 weeks beginning with the day after that on which the person is notified of the decision, require the auditor to provide written reasons for the decision, and
 - (b) within the period of 21 days beginning with the day after that on which the person receives those written reasons, appeal against the decision to the court.
- (4) On an appeal under subsection (3), the court has the same powers in relation to the item of account to which the objection relates as it would have on an application by the local auditor for the declaration.
- (5) On an application or appeal under this section, the court may make an order for the payment by the relevant authority to which the application or appeal relates of

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expenses incurred in connection with it by the local auditor or the person by whom the appeal is brought.

- (6) Subsection (7) applies if a local auditor of the accounts of a relevant authority incurs costs in determining whether to make an application under this section in relation to the authority, but the application is not in fact made.
- (7) The local auditor may recover the reasonable costs so incurred from the relevant authority.
- (8) The High Court and the county court have jurisdiction for the purposes of this section.
- (9) In this Act “item of account”, in relation to a relevant authority, means an item in the authority's accounting records or statement of accounts.

Modifications etc. (not altering text)

C2 Ss. 26-31 excluded by 1999 c. 29, s. 134(5) (as amended) (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 43\(3\)](#); S.I. 2015/841, art. 3(x)

Commencement Information

I4 [S. 28](#) in force at 1.4.2015 by [S.I. 2015/841, art. 3\(q\)](#) (with [Sch. para. 1](#)) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.I. 2015/841 by [S.I. 2016/675 art. 2](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2024/414 art. 5Sch. 1 para. 37](#)