



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 5

CONDUCT OF LOCAL AUDIT

Public inspection etc and action by auditor

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.

Changes to legislation: Local Audit and Accountability Act 2014, Section 26 is up to date with all changes known to be in force on or before 23 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (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
 - (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)

- C1** 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

- I1** 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)

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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](#)