

SCHEDULES

SCHEDULE 2

RESTRICTIONS ON DISCLOSURE OR USE OF INFORMATION

Disclosure and use for audit purposes

- 3 (1) The obligation does not prevent or penalise the disclosure of relevant information by a contractor or an employee of or service provider to a contractor, or the use of that information by the person to whom it is disclosed, if—
- (a) the disclosure is to the Comptroller and Auditor General, or a person exercising an audit function of the Comptroller's, and the information could lawfully be disclosed to the Comptroller or that person by the Secretary of State, or
 - (b) the disclosure is to an accounting officer, or a person exercising an audit function of the officer's, and the information could lawfully be disclosed to that officer or person by the Secretary of State.

- (2) In this paragraph—

“accounting officer” means an officer appointed by the Treasury under section 5(6) or (8) of the Government Resources and Accounts Act 2000 (resource accounts);

“audit function” in relation to the Comptroller and Auditor General, includes any function under Part 2 of the National Audit Act 1983 (examinations into economy, efficiency and effectiveness).