#### STATUTORY INSTRUMENTS

### 2005 No. 1968

## The Local Government (Northern Ireland) Order 2005

# PART II LOCAL GOVERNMENT AUDIT

Public inspection and right to make objection

#### Inspection of documents and questions at audit

- 17.—(1) At each audit under this Part, any member of the public may—
  - (a) inspect the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them; and
  - (b) make copies of all or any part of the accounts and those other documents.
- (2) At the request of an interested person, the auditor shall give that person an opportunity to question the auditor about the accounts.
  - (3) Nothing in this Article entitles a person—
    - (a) to inspect so much of any accounts or other document as contains personal information about an officer of the body whose accounts are being audited; or
    - (b) to require any such information to be disclosed in answer to any question.
- (4) For the purposes of paragraph (3), information is to be regarded as personal information about an officer of the body if it relates specifically to a particular individual and is available to the body for reasons connected with the fact—
  - (a) that the individual holds or has held any office or employment under that body; or
  - (b) that payments or other benefits in respect of his holding or ceasing to hold any office or employment under any other person are or have been made or provided to that individual by that body.
  - (5) In this Article "interested person" means—
    - (a) a local elector for the district of the body to which the audit relates; or
    - (b) a person liable for rates in respect of any hereditament situated in that district; or
    - (c) a representative of a person mentioned in sub-paragraph (a) or (b).