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STATUTORY INSTRUMENTS

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**2005 No. 1968**

**The Local Government (Northern Ireland) Order 2005**

**PART II**

**LOCAL GOVERNMENT AUDIT**

*Public inspection and right to make objection*

**Inspection of statements of accounts and auditors' reports**

- 16.**—(1) Any member of the public may—
- (a) inspect and make copies of any statement of accounts prepared by a local government body pursuant to regulations under Article 24;
  - (b) inspect and make copies of any report (other than an immediate report) made to the body by a local government auditor;
  - (c) require copies of any such statement or report to be delivered to him on payment of a reasonable sum for each copy.
- (2) A document which a person is entitled to inspect under this Article may be inspected at all reasonable times and without payment.
- (3) A person who has the custody of any such document and—
- (a) obstructs a person in the exercise of a right under this Article to inspect or make copies of the document, or
  - (b) refuses to give copies of the document to a person entitled under this Article to obtain them,
- is guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (4) References in this Article to copies of a document include references to any part of it.

**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).

### **Right to make objections at audit**

**18.**—(1) At each audit of accounts under this Part an interested person may attend before the auditor and (in accordance with paragraph (2)) make objections as to—

- (a) any matter in respect of which the auditor could take action under Article 19 or 20; or
- (b) any other matter in respect of which the auditor could make a report under Article 9.

(2) No objection may be made under paragraph (1) unless the auditor has received written notice of the proposed objection and of the grounds on which it is to be made.

(3) An interested person sending a notice to an auditor for the purposes of paragraph (2) shall at the same time send a copy of the notice to the body whose accounts are being audited.

(4) 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).