

Changes to legislation: There are currently no known outstanding effects for the Deregulation and Contracting Out Act 1994, Cross Heading: Disclosures for audit purposes. (See end of Document for details)

SCHEDULES

SCHEDULE 15

RESTRICTIONS ON DISCLOSURE OF INFORMATION

Modifications etc. (not altering text)

- C1 Sch. 15 modified (3.1.1995) by 1984 c. 58, s. 43C (as inserted (3.1.1995) by 1994 c. 40, ss. 76, 82(2), Sch. 16 para. 7)
- C1 Sch. 15 applied by 1998 c. 37, s. 1F(7)(c) (as inserted (E.W.) (1.7.2005) by Serious Organised Crime and Police Act 2005 (c. 15), ss. 142(1), 178(8); S.I. 2005/1521, art. 3(1)(s))
- C1 Sch. 15 applied (E.W.) (31.5.2006) by Natural Environment and Rural Communities Act 2006 (c. 16), ss. 85(4), 107(6)(a); S.I. 2006/1382, art. 2
- C1 Sch. 15 applied by 2003 c. 38, s. 28A(7) (as inserted (1.8.2007 for E.) by Police and Justice Act 2006 (c. 48), ss. 25, 53(1); S.I. 2007/1614, art. 3(a))
- C1 Sch. 15 applied (12.1.2010) by Marine and Coastal Access Act 2009 (c. 23), ss. 21(4), 324(3); S.I. 2009/3345, art. 2, Sch. para. 2
- C1 Sch. 15 applied (1.4.2011) by Marine and Coastal Access Act 2009 (c. 23), ss. 171(4), 324(3) (with ss. 172(3), 185); S.I. 2011/556, art. 2(2)(e)
- C1 Sch. 15 applied (5.3.2015) by Infrastructure Act 2015 (c. 7), ss. 8(4), 57(1); S.I. 2015/481, reg. 2(a)
- C1 Sch. 15 applied (E.W.) (1.4.2015) by Care Act 2014 (c. 23), ss. 79(8), 127(1); S.I. 2015/993, art. 2(t) (with transitional provisions in S.I. 2015/995)

Disclosures for audit purposes

- 7 (1) Where authority A is a Minister or office-holder, the enactment or obligation shall not prevent or penalise the disclosure of relevant information by contractor A or an employee of his if—
- (a) the disclosure is to the Comptroller, or a person exercising an audit function of his, and the information could lawfully be disclosed to the Comptroller or that person by authority A; or
 - (b) the disclosure is to an accounting officer, or a person exercising an audit function of his, and the information could lawfully be disclosed to that officer or person by authority A.
- (2) Where authority A is a local authority, the enactment or obligation shall not prevent or penalise the disclosure of relevant information by contractor A or an employee of his if—
- (a) the disclosure is to the authority's chief finance officer, or a person exercising an audit function of his; and
 - (b) the information could lawfully be disclosed to that officer or person by the authority.
- (3) In this paragraph—
- “accounting officer” means an officer appointed by the Treasury under [F1section 5(6) or (8) of the Government Resources and Accounts Act 2000

Changes to legislation: There are currently no known outstanding effects for the Deregulation and Contracting Out Act 1994, Cross Heading: Disclosures for audit purposes. (See end of Document for details)

(resource accounts)] or section 4 of the Government Trading Funds Act ^{M1} 1973;

“audit function”, in relation to the Comptroller, includes any function under Part II of the National Audit Act ^{M2} 1983 or Part III of the Audit (Northern Ireland) Order ^{M3} 1987 (examinations into economy, efficiency and effectiveness);

“chief finance officer” has the same meaning as in section 5 of the Local Government and Housing Act ^{M4} 1989;

“Comptroller” means the Comptroller and Auditor General or the Comptroller and Auditor General for Northern Ireland.

Textual Amendments

- F1** Words in [Sch. 15 para. 7\(3\)](#) substituted (1.4.2001) by [2000 c. 20, s. 29, Sch. 1 para. 20](#); [S.I. 2000/3349, art. 3\(1\)\(a\)](#) (with [art. 5](#))
-

Marginal Citations

- M1** [1973 c. 63](#).
M2 [1983 c. 44](#).
M3 [S.I. 1987/460 \(N.I. 5\)](#).
M4 [1989 c. 42](#).

Changes to legislation:

There are currently no known outstanding effects for the Deregulation and Contracting Out Act 1994, Cross Heading: Disclosures for audit purposes.