

## SCHEDULES

### SCHEDULE 15

#### RESTRICTIONS ON DISCLOSURE OF INFORMATION

##### *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 section 22 of the Exchequer and Audit Departments Act 1866 or section 4 of the Government Trading Funds Act 1973;
  - “audit function”, in relation to the Comptroller, includes any function under Part II of the National Audit Act 1983 or Part III of the Audit (Northern Ireland) Order 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 1989;
  - “Comptroller” means the Comptroller and Auditor General or the Comptroller and Auditor General for Northern Ireland.