

Changes to legislation: There are currently no known outstanding effects for the
Deregulation and Contracting Out Act 1994, Paragraph 7. (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

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(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](#))
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Marginal Citations

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

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