

These notes refer to the Local Audit and Accountability Act 2014 (c.2) which received Royal Assent on 30 January 2014

LOCAL AUDIT AND ACCOUNTABILITY ACT 2014

EXPLANATORY NOTES

COMMENTARY

Part 5 – Conduct of Local Audit

Paragraph 4: Publicity for public interest reports

91. The provisions in this paragraph are designed to support transparency and local accountability. When an auditor issues a public interest report on a relevant authority or connected entity, the relevant authority must publish the public interest report as soon as practicable. It must also publish a notice which identifies the report's subject matter and explains that the public may inspect the report at a specified location and times, unless the report relates to a health service body. The authority (except a health service body) must ensure that the public can inspect and copy the report without payment, or require the relevant authority to provide a copy for a payment of a reasonable sum. The relevant authority must send copies to each of its members (if it has members) and its auditor panel (if it has one). The local auditor is able to notify and send a copy of the public interest report to any person that the auditor considers fit. The requirements for health service bodies to publish public interest reports are set out at sub-paragraph (8)(b) and (c). Paragraph 12 of Schedule 13 extends the provision relating to the publication of public interest reports to NHS trusts and trustees of NHS trusts.