



# Local Audit and Accountability Act 2014

## 2014 CHAPTER 2

### PART 5

#### CONDUCT OF LOCAL AUDIT

##### *Public inspection etc and action by auditor*

#### **28 Declaration that item of account is unlawful**

- (1) If a local auditor carrying out an audit of accounts under this Act, other than an audit of accounts of a health service body, thinks that an item of account is contrary to law, the auditor may apply to the court for a declaration to that effect.
- (2) On an application under this section, the court—
  - (a) may make or refuse to make the declaration, and
  - (b) if it makes the declaration, may also order rectification of the statement of accounts or accounting records.
- (3) A person who has objected under section 27(1)(b) and is aggrieved by a decision of the local auditor not to consider the objection or not to apply for a declaration under this section may—
  - (a) within the period of 6 weeks beginning with the day after that on which the person is notified of the decision, require the auditor to provide written reasons for the decision, and
  - (b) within the period of 21 days beginning with the day after that on which the person receives those written reasons, appeal against the decision to the court.
- (4) On an appeal under subsection (3), the court has the same powers in relation to the item of account to which the objection relates as it would have on an application by the local auditor for the declaration.
- (5) On an application or appeal under this section, the court may make an order for the payment by the relevant authority to which the application or appeal relates of

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**Changes to legislation:** Local Audit and Accountability Act 2014, Section 28 is up to date with all changes known to be in force on or before 20 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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expenses incurred in connection with it by the local auditor or the person by whom the appeal is brought.

- (6) Subsection (7) applies if a local auditor of the accounts of a relevant authority incurs costs in determining whether to make an application under this section in relation to the authority, but the application is not in fact made.
- (7) The local auditor may recover the reasonable costs so incurred from the relevant authority.
- (8) The High Court and the county court have jurisdiction for the purposes of this section.
- (9) In this Act “item of account”, in relation to a relevant authority, means an item in the authority's accounting records or statement of accounts.

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**Modifications etc. (not altering text)**

- C1** Ss. 26-31 excluded by 1999 c. 29, s. 134(5) (as amended) (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 43\(3\)](#); S.I. 2015/841, art. 3(x)

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**Commencement Information**

- I1** [S. 28](#) in force at 1.4.2015 by [S.I. 2015/841, art. 3\(q\)](#) (with [Sch. para. 1](#)) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

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**Changes and effects yet to be applied to :**

- specified provision(s) amendment to earlier commencing S.I. 2015/841 by [S.I. 2016/675 art. 2](#)