Local Audit and Accountability Act 2014 (c. 2) – to be displayed with Notice of date of commencement

26 Inspection of documents etc

(1) At each audit of accounts under this Act, other than an audit of accounts of a health service body, any persons interested may—
a) inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records, and
(b) make copies of all or any part of those records or documents.

(2) At the request of a local government elector for any area to which the accounts relate, the local auditor must give the elector, or any representative of the elector, an opportunity to question the auditor about the accounting records.

(3) The local auditor's reasonable costs of complying with subsection (2) are recoverable from the relevant authority to which the accounts relate.

(4) This section does not entitle a person—
(a) to inspect or copy any part of any record or document containing information which is protected on the grounds of commercial confidentiality, or
(b) to require any such information to be disclosed in answer to any question.

(5) Information is protected on the grounds of commercial confidentiality if—
(a) its disclosure would prejudice commercial confidentiality, and
(b) there is no overriding public interest in favour of its disclosure.

(6) This section does not entitle a person—
(a) to inspect or copy any part of any record or document containing personal information, or
(b) to require any personal information to be disclosed in answer to any question.

(7) Information is personal information if it identifies a particular individual or enables a particular individual to be identified (but see subsection (8)).

(8) Information is not personal information merely because it relates to a business carried on by an individual as a sole trader.

(9) Information is personal information if it is information about an officer of the relevant authority which relates specifically to a particular individual and is available to the authority because—
(a) the individual holds or has held an office or employment with that authority, or
(b) payments or other benefits in respect of an office or employment under any other person are or have been made or provided to that individual by that authority.

(10) For the purposes of subsection (9)—
(a) "the relevant authority" means the relevant authority whose accounts are being audited, and
(b) payments made or benefits provided to an individual in respect of an office or employment include any payment made or benefit provided in respect of the individual ceasing to hold the office or employment.

27 Right to make objections at audit

(1) This section applies if, at an audit of accounts under this Act other than an audit of accounts of a health service body, a local government elector for an area to which the accounts relate makes an objection to the local auditor which meets the requirements in subsection (2) and which—
(a) concerns a matter in respect of which the auditor could make a public interest report, or
(b) concerns a matter in respect of which the auditor could apply for a declaration under section 28.

(2) The requirements are that—
(a) the objection is made in writing, and
(b) a copy of the objection is sent to the relevant authority whose accounts are being audited.

(3) The local auditor must decide—
(a) whether to consider the objection, and
(b) if the auditor does so, whether to take action within paragraph (a) or (b) of subsection (1) in response.

(4) The local auditor may decide not to consider the objection if, in particular, the auditor thinks that—
(a) the objection is frivolous or vexatious,
(b) the cost of the auditor considering the objection would be disproportionate to the sums to which the objection relates, or
(c) the objection repeats an objection already considered—
(i) under this section by a local auditor of the authority's accounts, or
(ii) under section 16 of the Audit Commission Act 1998 by an auditor appointed under that Act in relation to those accounts.

(5) Subsection (4)(b) does not entitle the local auditor to refuse to consider an objection which the auditor thinks might disclose serious concerns about how the relevant authority is managed or led.

(6) If the local auditor decides not to take action within paragraph (a) or (b) of subsection (1), the auditor may recommend that the relevant authority should instead take action in response to the objection.

(7) The local auditor's reasonable costs of exercising functions under this section are recoverable from the relevant authority.