

## SCHEDULES

### SCHEDULE 4

#### RESTRICTIONS ON DISCLOSURE OF INFORMATION

##### *Disclosures for audit purposes*

7.—(1) Where authority A is a Department, Minister or office-holder, the enactment or obligation does 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 be lawfully 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 be lawfully disclosed to that officer or person by authority A.

(2) Where authority A is a district council, the enactment or obligation does not prevent or penalise the disclosure of relevant information by contractor A or an employee of his, if—

- (a) the disclosure is to the council's chief financial officer, or a person exercising an audit function of his; and
- (b) the information could be lawfully disclosed to that officer or person by the council.

(3) In this paragraph—

“accounting officer” means—

- (a) an officer appointed as such an officer by the Department of Finance and Personnel;
- (b) an officer appointed by the Treasury under [<sup>F1</sup>section 5(6) or (8) of the Government Resources and Accounts Act 2000 (resource accounts)] or section 4 of the Government Trading Funds Act 1973;

“audit function”, in relation to the Comptroller, includes any function under Part III of the Audit (Northern Ireland) Order 1987 or Part II of the National Audit Act 1983 (examinations into economy, efficiency and effectiveness);

“chief financial officer” has the meaning assigned by section [<sup>F2</sup>42 of the Local Government Finance Act (Northern Ireland) 2011];

“Comptroller” means the Comptroller and Auditor General for Northern Ireland or the Comptroller and Auditor General of the United Kingdom,

**F1** 2001 c. 6 (NI)

**F2** Words in Sch. 4 para. 7(3) in definition of "chief financial officer" substituted (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\), ss. 45, 47\(2\), Sch. 1 para. 6; S.R. 2011/306, art. 2\(3\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Deregulation and Contracting Out (Northern Ireland) Order 1996, Cross Heading: Disclosures for audit purposes.