
Changes to legislation: Local Audit and Accountability Act 2014, Cross Heading: Public interest reports is up to date with all changes known to be in force on or before 26 April 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

SCHEDULES

SCHEDULE 7

REPORTS AND RECOMMENDATIONS

Public interest reports

- 1 (1) A local auditor of the accounts of a relevant authority must consider whether, in the public interest, the auditor should make a report on any matter coming to the auditor's notice during the audit and relating to the authority or an entity connected with the authority, so it can be considered in accordance with this Schedule or brought to the public's attention.
- (2) A report under sub-paragraph (1) is referred to in this Act as a public interest report.
- (3) A public interest report may be made during or after the end of an audit.
- (4) A local auditor must notify a relevant authority's auditor panel (if it has one) as soon as is reasonably practicable after making a public interest report relating to the authority or an entity connected with it.
- (5) A local auditor may recover from a relevant authority—
- (a) the reasonable costs of determining whether to make a public interest report relating to the authority or an entity connected with it, and
 - (b) the reasonable costs of making a public interest report relating to the authority or an entity connected with it.
- (6) Sub-paragraph (5)(a) applies regardless of whether the report is in fact made.

Commencement Information

- II** Sch. 7 para. 1 in force at 1.4.2015 by S.I. 2015/841, art. 3(p) (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](#)