



# Local Audit and Accountability Act 2014

## 2014 CHAPTER 2

### PART 5

#### CONDUCT OF LOCAL AUDIT

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

#### **25 Inspection of statements of accounts etc**

- (1) A relevant authority other than a health service body must ensure that a local government elector for its area may inspect and make copies of—
  - (a) the statement of accounts prepared by the authority,
  - (b) the local auditor's certificate that the audit of the authority's accounts including that statement has been completed,
  - (c) the local auditor's opinion on the statement of accounts,
  - (d) any public interest report relating to the authority or an entity connected with it, and
  - (e) any recommendation relating to the authority or an entity connected with it.
- (2) A relevant authority other than a health service body must ensure that a local government elector for its area may have copies of any document within subsection (1) supplied to the elector at the elector's request on payment of a reasonable sum for each copy.
- (3) The relevant authority must ensure that a local government elector may inspect a document within subsection (1) at all reasonable times and without payment.
- (4) This section applies in relation to a document only if the relevant authority has prepared the document or it has been made available to the authority.
- (5) References in this section to copies of a document include a reference to copies of any part of it.