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**Changes to legislation:** Local Audit and Accountability Act 2014, Paragraph 1 is up to date with all changes known to be in force on or before 30 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

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## SCHEDULES

### SCHEDULE 11

#### DISCLOSURE OF INFORMATION

##### *Information to which this Schedule applies*

- 1 (1) This Schedule applies to information relating to a particular body or person—
- (a) that is obtained by a local auditor, or a person acting on behalf of a local auditor, under or by virtue of this Act or in the course of an audit under this Act, or
  - (b) that is obtained by an inspector or an assistant inspector, or a person acting on behalf of an inspector or an assistant inspector, under Part 1 of the Local Government Act 1999 (inspection of best value authorities) or in the course of an inspection under that Part.
- (2) This Schedule also applies to information relating to a particular body or person that is obtained by an authority within sub-paragraph (3) in connection with the exercise of the authority's functions under or by virtue of this Act.
- (3) Those authorities are—
- (a) a recognised supervisory body,
  - (b) a recognised qualifying body,
  - (c) a body performing functions for the purposes of arrangements within paragraph 23(1) (independent monitoring of certain audits) or 24(1) (independent investigation of public interest cases) of Schedule 10 to the Companies Act 2006 as it has effect by virtue of Schedule 5,
  - (d) the Secretary of State, and
  - (e) a body designated by the Secretary of State under section 1252 of the Companies Act 2006 (delegation of the Secretary of State's functions) as it has effect by virtue of Schedule 5.

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#### **Commencement Information**

- I1** Sch. 11 in force at 4.4.2014 for specified purposes by [S.I. 2014/900](#), art. 2(e)
- I2** Sch. 11 para. 1 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), [art. 3\(v\)](#) (with [Sch. para. 6](#)) (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](#)