



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.

Changes to legislation: Local Audit and Accountability Act 2014, Section 25 is up to date with all changes known to be in force on or before 28 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](#)

Modifications etc. (not altering text)

- C1** S. 25 applied by 1999 c. 29, s. 134(4) (as amended) (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 12 para. 43\(2\)\(a\)](#); S.I. 2015/841, art. 3(x)
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Commencement Information

- I1** S. 25 in force at 1.4.2015 by S.I. 2015/841, [art. 3\(q\)](#) (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](#)