
Changes to legislation: Local Audit and Accountability Act 2014, Cross Heading: Disclosure with consent of local auditor is up to date with all changes known to be in force on or before 08 June 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 11 **E+W**

DISCLOSURE OF INFORMATION

Disclosure with consent of local auditor

- 4 (1) A person who does not fall within paragraph 3 may also disclose information to which this Schedule applies in accordance with consent given by a local auditor under this paragraph.
- (2) A person requesting consent (“the applicant”) must make a request for consent which—
- (a) is in writing,
 - (b) states the name of the applicant and an address for correspondence,
 - (c) describes the information in relation to which consent is requested, and
 - (d) identifies the person to whom the information will be disclosed.
- (3) Consent must be given except where the disclosure would, or would be likely to, prejudice the effective performance of a function imposed or conferred on a local auditor by or under an enactment.
- (4) Consent may be given or refused orally or in writing; but where it is given or refused orally the consent or refusal must be confirmed in writing.
- (5) A refusal (or, where the refusal is given orally, the confirmation of the refusal) must contain the reasons for the refusal.
- (6) A local auditor to whom a request for consent is made must give or refuse consent not later than the twentieth working day following the day on which the request is received.
- (7) “Working day” means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday under the Banking and Financial Dealings Act 1971 in any part of the United Kingdom.

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. 4 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](#)