



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 5

CONDUCT OF LOCAL AUDIT

General powers and duties of auditors

22 Auditors' right to documents and information

- (1) A local auditor has a right of access at all reasonable times to every document (an “audit document”) that—
 - (a) relates to a relevant authority or an entity connected with a relevant authority, and
 - (b) the auditor thinks is necessary for the purposes of the auditor's functions under this Act.
- (2) This includes power to inspect, copy or take away an audit document.
- (3) A local auditor may—
 - (a) require a person holding or accountable for, or who has at any time held or been accountable for, an audit document to provide such information or explanation as the auditor thinks is necessary for the purposes of this Act, and
 - (b) if the auditor thinks it necessary, require the person to meet the auditor to give the information or explanation or (if the person holds or is accountable for the document) to produce the document.
- (4) Where an audit document is in an electronic form, the power to require a person to produce the document includes power to require it to be produced in a form in which it is legible and can be taken away.
- (5) For the purpose of inspecting an audit document which is in an electronic form, a local auditor—

Changes to legislation: Local Audit and Accountability Act 2014, Section 22 is up to date with all changes known to be in force on or before 16 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

- (a) may have access to, and inspect and check the operation of, any computer and associated apparatus or material which the auditor thinks is or has been used in connection with the document, and
 - (b) may require a person within subsection (6) to give the auditor the reasonable assistance that the auditor needs for that purpose.
- (6) A person is within this subsection who—
- (a) is the person by whom or on whose behalf the computer is or has been used, or
 - (b) is a person in charge of, or otherwise involved in operating, the computer, apparatus or material.
- (7) A local auditor may—
- (a) require any person to whom this subsection applies to provide such information or explanation as the auditor thinks is necessary for the purposes of this Act, and
 - (b) if the auditor thinks it necessary, require the person to meet the auditor to give the information or explanation.
- (8) Subsection (7) applies to—
- (a) a member or officer of a relevant authority,
 - (b) where a relevant authority is a corporation sole, the holder of that office,
 - (c) a person elected or appointed—
 - (i) as an entity connected with a relevant authority,
 - (ii) to such an entity, or
 - (iii) to an office of such an entity,
 - (d) an employee of such an entity,
 - (e) an auditor of the accounts of such an entity, or
 - (f) a person who fell within any of paragraphs (a) to (d) at a time to which the information or explanation required by the local auditor relates.
- (9) A local auditor of the accounts of a parish meeting may only exercise the function in subsection (7), so far as it applies to a person who is or was a member or officer of a relevant authority, in relation to a person who is or was the chairman of the parish meeting or the proper officer of the district council within whose area the parish lies.
- (10) A relevant authority or an entity connected with a relevant authority must provide a local auditor with the facilities and information that the auditor reasonably requires for the purposes of the auditor's functions under this Act.
- (11) A statement made by a person in response to a requirement under this section may not be used in evidence against that person in criminal proceedings other than proceedings for an offence under section 23.
- (12) Nothing in this section compels a person to disclose information in respect of which a claim to legal professional privilege could be maintained in legal proceedings.

Modifications etc. (not altering text)

- C1** Ss. 2223 applied by 2008 c. 17, s. 210A(1B) (as inserted (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 12 para. 95\(3\)](#); S.I. 2015/841, art. 3(x) (with [Sch. para. 2](#)) (as amended (27.6.2016) by S.I. 2016/675, art. 2))

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Commencement Information

- II** [S. 22](#) in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(o\)](#) (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

Changes to legislation:

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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](#)