
Status: This version of this cross heading contains provisions that are prospective.
Changes to legislation: Defence Reform Act 2014, Cross Heading: Disclosure and use for audit purposes is up to date with all changes known to be in force on or before 11 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

PROSPECTIVE

SCHEDULE 2

RESTRICTIONS ON DISCLOSURE OR USE OF INFORMATION

Disclosure and use for audit purposes

- 3 (1) The obligation does not prevent or penalise the disclosure of relevant information by a contractor or an employee of or service provider to a contractor, or the use of that information by the person to whom it is disclosed, if—
- (a) the disclosure is to the Comptroller and Auditor General, or a person exercising an audit function of the Comptroller's, and the information could lawfully be disclosed to the Comptroller or that person by the Secretary of State, or
 - (b) the disclosure is to an accounting officer, or a person exercising an audit function of the officer's, and the information could lawfully be disclosed to that officer or person by the Secretary of State.
- (2) In this paragraph—
- “accounting officer” means an officer appointed by the Treasury under section 5(6) or (8) of the Government Resources and Accounts Act 2000 (resource accounts);
 - “audit function” in relation to the Comptroller and Auditor General, includes any function under Part 2 of the National Audit Act 1983 (examinations into economy, efficiency and effectiveness).

Status:

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Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 25(8A) inserted by [2023 c. 54 Sch. 10 para. 13\(3\)](#)