



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 5

CONDUCT OF LOCAL AUDIT

Public inspection etc and action by auditor

27 Right to make objections at audit

- (1) This section applies if, at an audit of accounts under this Act other than an audit of accounts of a health service body, a local government elector for an area to which the accounts relate makes an objection to the local auditor which meets the requirements in subsection (2) and which—
 - (a) concerns a matter in respect of which the auditor could make a public interest report, or
 - (b) concerns a matter in respect of which the auditor could apply for a declaration under section 28.
- (2) The requirements are that—
 - (a) the objection is made in writing, and
 - (b) a copy of the objection is sent to the relevant authority whose accounts are being audited.
- (3) The local auditor must decide—
 - (a) whether to consider the objection, and
 - (b) if the auditor does so, whether to take action within paragraph (a) or (b) of subsection (1) in response.
- (4) The local auditor may decide not to consider the objection if, in particular, the auditor thinks that—
 - (a) the objection is frivolous or vexatious,
 - (b) the cost of the auditor considering the objection would be disproportionate to the sums to which the objection relates, or

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- (c) the objection repeats an objection already considered—
- (i) under this section by a local auditor of the authority's accounts, or
 - (ii) under section 16 of the Audit Commission Act 1998 by an auditor appointed under that Act in relation to those accounts.
- (5) Subsection (4)(b) does not entitle the local auditor to refuse to consider an objection which the auditor thinks might disclose serious concerns about how the relevant authority is managed or led.
- (6) If the local auditor decides not to take action within paragraph (a) or (b) of subsection (1), the auditor may recommend that the relevant authority should instead take action in response to the objection.
- (7) The local auditor's reasonable costs of exercising functions under this section are recoverable from the relevant authority.

Annotations:

Modifications etc. (not altering text)

- C1** Ss. 26-31 excluded by 1999 c. 29, s. 134(5) (as amended) (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 12 para. 43\(3\)](#); S.I. 2015/841, art. 3(x)

Commencement Information

- II** S. 27 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

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

- Act applied by S.I. 2017/558 art. 11

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

- s. 40(6)(ja) inserted by 2016 c. 1 Sch. 5 para. 37(2)
- Sch. 2 para. 28A inserted by 2016 c. 1 Sch. 5 para. 37(4)
- Sch. 2 para. 22A inserted by 2017 c. 3 Sch. 1 para. 97(2)
- Sch. 11 para. 4(8)(c) words omitted by 2016 c. 10 Sch. 1 para. 18(j)