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STATUTORY INSTRUMENTS

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**2005 No. 1968**

**The Local Government (Northern Ireland) Order 2005**

**PART II**

**LOCAL GOVERNMENT AUDIT**

*Miscellaneous*

**Regulations as to accounts and audit**

**24.**—(1) The Department may by regulations applying to bodies subject to audit under this Part make provision with respect to—

- (a) the keeping of accounts;
- (b) the form, preparation and certification of accounts and of statements of account;
- (c) the deposit of the accounts of any body at the offices of the body or at any other place;
- (d) the publication of information relating to accounts and the publication of statements of accounts; and
- (e) the exercise of any rights of objection or inspection conferred by Article 16, 17 or 18 and the steps to be taken by any body for informing members of the public of those rights.

(2) Regulations under this Article may—

- (a) provide for the statement of accounts of a body to be in the form directed by the Department;
- (b) provide that within such period after the expiration of the financial year to which a statement of accounts relates as the Department directs, the prescribed officer of the body shall deliver to the Department such number of copies of the statement as the Department directs;
- (c) impose other prescribed duties on a prescribed officer of the body or confer prescribed powers on such an officer.

(3) Regulations under this Article may provide for penalties, not exceeding a fine of level 3 on the standard scale on summary conviction, for contraventions of the regulations.

(4) Before making any regulations under this Article, the Department shall consult councils and—

- (a) such associations or bodies representative of councils;
- (b) such associations or bodies representative of officers of councils; and
- (c) such other persons or bodies,

as appear to the Department to be appropriate.

(5) Regulations under this Article—

- (a) may include supplementary, incidental, consequential or transitional provisions; and
- (b) shall be subject to negative resolution.