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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*

**Extraordinary audits and inspections**

**22.**—(1) The Department may at any time direct a local government auditor to hold an extraordinary audit of the accounts of any local government body.

(2) An extraordinary audit held under this Article shall be deemed to be an audit for the purposes of this Part (other than Article 17), and the provisions of this Part, so far as applicable, shall apply accordingly.

(3) An extraordinary audit may be held after three days' notice in writing given to the body whose accounts are to be audited.

**Provision for the audit of accounts of officers**

**23.**—(1) Where an officer of a local government body receives money or other property—

- (a) on behalf of that body, or
- (b) for which he ought to account to that body,

the accounts of the officer shall be audited by the auditor of the accounts of that body.

(2) Articles 3(1), 6 to 11, 14 to 20, 22 and 24 apply with the necessary modifications to the accounts and audit.

**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.

**Certification of claims, returns, etc.**

25.—(1) The chief local government auditor shall, if so required by a local government body, make arrangements—

- (a) for certifying claims and returns in respect of grants or subsidies made or paid by any Northern Ireland department or public authority to that body;
- (b) for certifying any account submitted by that body to any such department with a view to obtaining payment under a contract between that body and the department; or
- (c) for certifying any return by the body which under any statutory provision is required or authorised to be certified by the body’s auditor;

and in sub-paragraph (a) “public authority” means a body established by or under the Treaties or by or under any statutory provision.

(2) There shall be paid to the Comptroller and Auditor General for Northern Ireland by every body to which services are provided under this Article such fees as the Department may determine are appropriate to cover the full cost of providing those services.

**Studies for improving economy, efficiency and effectiveness**

26.—(1) A local government auditor shall, if required by the Department or the chief local government auditor, undertake comparative and other studies designed to enable him to make recommendations for improving economy, efficiency and effectiveness in the provision of services by local government bodies.

(2) Before requiring the undertaking of any study under paragraph (1) the Department or the chief local government auditor shall consult—

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

(d) such other persons or bodies,  
as appear to the Department or the chief local government auditor to be appropriate.

(3) Where a study under paragraph (1) is required by the Department, the local government auditor concerned shall report the results of the study and any recommendations made by him as a result of the study to the Department and the Department shall publish or otherwise make available any such results and recommendations.

(4) Where a study under paragraph (1) is required by the chief local government auditor, the local government auditor concerned shall report the results of the study and any recommendations made by him as a result of the study to the chief local government auditor and the chief local government auditor shall publish or otherwise make available any such results and recommendations.

### **Restriction on disclosure of information**

**27.**—(1) This Article applies to information relating to a particular body or other person which is obtained by an auditor under any provision of this Part or in the course of any audit or study under any such provision.

(2) No information to which this Article applies shall be disclosed except—

- (a) with the consent of the body or person to whom the information relates;
- (b) for the purposes of any functions of an auditor under this Part; or
- (c) for any purposes mentioned in section 17(1)(a) to (d) of the Anti- Terrorism, Crime and Security Act 2001 (c. 24) (criminal proceedings and investigations).

(3) A person who discloses information in contravention of paragraph (2) is guilty of an offence and liable—

- (a) on summary conviction, to imprisonment for a term not exceeding 6 months or to a fine not exceeding the statutory maximum or to both; or
- (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or to both.

(4) Paragraph (2) does not apply in relation to disclosure by a person who is, or acts on behalf of a person who is, a public authority for the purposes of the Freedom of Information Act 2000 (c. 36); and such a person may disclose any information to which this Article applies—

- (a) in the circumstances in which he would (but for this paragraph) be authorised to do so under paragraph (2); or
- (b) in any other circumstances, except where such a disclosure would, or would be likely to, prejudice the effective performance by the public authority of a function imposed or conferred on it by or under a statutory provision.

(5) A person mentioned in paragraph (4) who discloses any such information otherwise than as authorised by that paragraph is guilty of an offence and liable on summary conviction to a fine not exceeding level 5 on the standard scale.

### **Amendments and repeals**

**28.**—(1) In section 44 of the Interpretation Act (Northern Ireland) 1954 (c. 33) in the definition of “local government auditor” for “section 74 of the Local Government Act (Northern Ireland) 1972” substitute “Article 4 of the Local Government (Northern Ireland) Order 2005”.

(2) In section 4(1) of the principal Act for paragraph (c) substitute—

- “(c) he is disqualified for being elected or being a councillor under Article 19 or 20 of the Local Government (Northern Ireland) Order 2005;”.

(3) In section 10(a) of the principal Act for the words “otherwise than under section 81 or 82 or by reason of” substitute “otherwise than under Article 19 or 20 of the Local Government (Northern Ireland) Order 2005 or by reason of”

(4) In section 48(1) of the principal Act for the words “the operation of sections 81 and 82” substitute “the operation of Articles 19 and 20 of the Local Government (Northern Ireland) Order 2005”.

(5) In Schedule 3 to the principal Act, in paragraph 12 for the words “this Act” substitute “Part II of the Local Government (Northern Ireland) Order 2005”.

(6) In Schedule 1 to the [Audit \(Northern Ireland\) Order 1987 \(NI 5\)](#) in paragraph 2(1) for “section 74 of the Local Government Act (Northern Ireland) 1972” substitute “Article 4 of the Local Government (Northern Ireland) Order 2005”.

(7) In Article 6(5) of the [Local Government \(Northern Ireland\) Order 2002 \(NI 3\)](#) for “section 80, 88 or 89A of the Local Government Act (Northern Ireland) 1972” substitute “Part II of the Local Government (Northern Ireland) Order 2005”.

(8) The statutory provisions specified in Schedule 1 are repealed to the extent specified in the second column of that Schedule.