
STATUTORY RULES OF NORTHERN IRELAND

2013 No. 42

AUDIT AND ACCOUNTABILITY

**The Companies (Public Sector
Audit) Order (Northern Ireland) 2013**

Laid before the Assembly in draft

Made - - - - 28th February 2013

Coming into operation 1st March 2013

The Department of Finance and Personnel (1), makes the following Order under Article 5(3) and (4) of the Audit and Accountability (Northern Ireland) Order 2003(2) after consultation with the Comptroller and Auditor General in accordance with Article 5(6)(a) of that Order.

Title and commencement

1. This Order may be cited as the Companies (Public Sector Audit) Order (Northern Ireland) 2013 and shall come into operation on 1st March 2013.

Interpretation

2. In this Order—

“accounts” includes a statement of accounts;

“the 2006 Act” means the Companies Act 2006 (c. 46);

“financial year” has the meaning given by section 390 of the 2006 Act;

“the Comptroller and Auditor General” means the Comptroller and Auditor General for Northern Ireland;

“relevant financial year” means any financial year ending after the coming into operation of this Order;

“the Sponsor Department” means, in relation to each body listed in the Schedule, the Department specified opposite thereto.

(1) See section 2(2) of the Audit and Accountability (Northern Ireland) Order 2003. See [S.I. 2003/418 \(N.I. 5\)](#) for definition
(2) [S.I. 2003/418 \(N.I. 5\)](#)

Listed Bodies

3.—(1) In respect of any relevant financial year the accounts of bodies listed in the Schedule shall be audited by the Comptroller and Auditor General.

(2) Accordingly the Comptroller and Auditor General shall examine, certify and report upon the accounts of these bodies in respect of a relevant financial year and send a copy of the audited accounts and report to the Sponsor Department who shall lay them before the Assembly.

4. The Companies (Public Sector Audit) Order (Northern Ireland) 2008 shall, insofar as it relates to any body listed in the leftmost column of the Schedule, cease to have effect in respect of a relevant financial year.

Sealed with the Official Seal of the Department of Finance and Personnel on 28 February 2013.



Fiona Hamill
A senior officer of the
Department of Finance and Personnel

SCHEDULE

Article 3

| <i>Name of Body</i> | <i>Sponsor Department</i> |
|---|--|
| 2013 World Police and Fire Games Limited | Department of Culture, Arts and Leisure |
| Northern Ireland Events Company | Department of Culture, Arts and Leisure |
| Northern Ireland Museums Council | Department of Culture, Arts and Leisure |
| Northern Ireland Screen Commission | Department of Culture, Arts and Leisure |
| The Sports Institute Northern Ireland | Department of Culture, Arts and Leisure |
| Ulster Supported Employment Limited | Department for Employment and Learning |
| Giant's Causeway Visitor Facilities Limited | Department of Enterprise, Trade and Investment |
| Futures (NI) Limited | Department of Justice |
| Northern Ireland Police Fund | Department of Justice |
| Police Rehabilitation and Retraining Trust | Department of Justice |
| Economic Research Institute of Northern Ireland | Office of the First Minister and Deputy First Minister |
| ILEX Urban Regeneration Company Limited | Office of the First Minister and Deputy First Minister |
| Maze/Long Kesh Development Corporation | Office of the First Minister and Deputy First Minister |
| Northern Ireland Community Relations Council | Office of the First Minister and Deputy First Minister |
| Strategic Investment Board Limited | Office of the First Minister and Deputy First Minister |
| Victims and Survivors Service | Office of the First Minister and Deputy First Minister |

EXPLANATORY NOTE*(This note is not part of the Order)*

This Order updates the list of companies, the accounts of which are subject to public sector audit under Article 5(3) of the Audit and Accountability (Northern Ireland) Order 2003 for the 2012-13 and subsequent financial years. It provides that the NI Comptroller and Auditor General (C&AG) may report upon as well as certify the accounts of the bodies, and that the respective sponsor departments shall be responsible for laying the Annual Report and Accounts, and the C&AG's audit certificate and report, before the Assembly.

Status: *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

The Companies (Public Sector Audit) Order (Northern Ireland) 2008 (“the 2008 Order”) previously specified the list of companies subject to public sector audit. Article 4 of this Order provides that the Companies (Public Sector Audit) Order (Northern Ireland) 2008 shall cease to apply, insofar as it relates to any body listed in the Schedule to this Order in respect of the 2012-13 and subsequent financial years, thus avoiding an overlap between the Orders.