

EXPLANATORY NOTE

(This note is not part of the Order)

This Order substitutes Article 19 of the Further Education (NI) Order 1997 to make provision for the Comptroller and Auditor General for Northern Ireland to audit the annual accounts of the governing body of an institution of further education with effect from the 2007/08 annual accounts. The Order also places a duty on the Department for Employment and Learning to lay a copy of the statement of accounts and of the Comptroller and Auditor General's Report before the Assembly.