

SCHEDULES

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Article 5(2).

THE NORTHERN IRELAND AUDIT OFFICE: SUPPLEMENTARY PROVISIONS

PART I

INCORPORATION OF COMPTROLLER AND AUDITOR GENERAL

Incorporation of Comptroller and Auditor General

1. The person for the time being holding the office of Comptroller and Auditor General shall by that name be a corporation sole.

PART II

STAFF OF NORTHERN IRELAND AUDIT OFFICE

Appointment

2.—(1) The Comptroller and Auditor General shall appoint such staff for the Northern Ireland Audit Office as he considers necessary for assisting him in the discharge of his functions.

(2) The Comptroller and Auditor General and a Northern Ireland department may make arrangements—

- (a) for the appointment by the Comptroller and Auditor General under sub-paragraph (1) of persons employed in the civil service of Northern Ireland;
- (b) for the appointment to employment in the civil service of Northern Ireland of members of the staff of the Northern Ireland Audit Office.

(3) Arrangements under sub-paragraph (2)(a) or (b)—

- (a) shall, if made by the Comptroller and Auditor General with any Northern Ireland department other than the Department, be subject to the approval of the Department;
- (b) shall not provide for the appointment of any person without his consent;
- (c) may provide for appointments of unlimited duration or for appointments on secondment;
- (d) may include such other provisions as the Comptroller and Auditor General and the Northern Ireland department think fit.

(4) Arrangements under sub-paragraph (2)(b) shall not provide for the appointment of any member of the staff of the Northern Ireland Audit Office to employment in the civil service of Northern Ireland for an unlimited period unless that person became a member of the staff of that Office in consequence of paragraph 5.

Remuneration, terms and conditions

3.—(1) The staff of the Northern Ireland Audit Office shall be appointed at such remuneration and on such other terms and conditions as the Comptroller and Auditor General may determine; and in exercising his powers under this subparagraph the Comptroller and Auditor General shall have regard to the desirability of keeping the remuneration and other terms and conditions of employment of the staff of that Office broadly in line with those applying to persons employed in the National Audit Office established under section 3 of the National Audit Act 1983 and in the civil service of Northern Ireland.

(2) Employment as a member of the staff of the Northern Ireland Audit Office shall be treated for the purposes of the Superannuation (Northern Ireland) Order 1972 as employment in the civil service of Northern Ireland.

(3) Except for the purposes of section 2 of the Official Secrets Act 1911 (wrongful communication of information) neither the Comptroller and Auditor General nor any member of the staff of the Northern Ireland Audit Office shall be regarded as holding office under Her Majesty or as discharging any functions on behalf of the Crown.

(4) In part III of Schedule 1 to the Northern Ireland Assembly Disqualification Act 1975 (disqualifying offices) there shall be inserted at the appropriate place the words “Members of the staff of the Northern Audit Office”.

Exercise of functions of Comptroller and Auditor General by staff

4.—(1) Subject to sub-paragraphs (2) and (3), anything which under any statutory provision is required or authorised to be done by the Comptroller and Auditor General may be done by a member of the staff of the Northern Ireland Audit Office authorised for that purpose by the Comptroller and Auditor General.

(2) An authority given under sub-paragraph (1) to certify and report on accounts for the Assembly

- (a) shall extend only to accounts in respect of which the presiding officer of the Assembly has certified to the Assembly that the Comptroller and Auditor General is unable to do so himself; and
- (b) shall cease on a vacancy arising in the office of Comptroller and Auditor General.

(3) During the interim period, an authority given under sub-paragraph (1) to certify and report on accounts for the House of Commons or each House of Parliament—

- (a) shall extend only to accounts in respect of which the Speaker of the House of Commons has certified to that House or, as the case may be, the Speaker has certified to that House and the Lord Chancellor to the House of Lords, that the Comptroller and Auditor General is unable to do so himself; and
- (b) shall cease on a vacancy arising in the office of Comptroller and Auditor General.

Transfer of staff of Exchequer and Audit Department

5.—(1) It shall be the duty of the Comptroller and Auditor General to make, by the end of the period of three months beginning with the appointed day, an offer of employment as a member of the staff of the Northern Ireland Audit Office to each person who, immediately before the appointed day—

- (a) is employed in the civil service of Northern Ireland in the Exchequer and Audit Department; and

(b) is not so employed by virtue of a temporary transfer from a Northern Ireland department; and the terms of the offer must be such that they are, taken as a whole, not less favourable to the person to whom the offer is made than the terms on which he is employed on the date on which the offer is made.

(2) An offer made in pursuance of this paragraph to a person who, immediately before the appointed day—

(a) is employed as mentioned in sub-paragraph (1)(a); and

(b) is employed by virtue of a permanent transfer from a Northern Ireland department,

shall include a term conferring on that person a right at any time within the period of three years beginning with the appointed day to request the Comptroller and Auditor General to seek to make arrangements in accordance with paragraph 2(2) for the appointment of that person to employment in the civil service of Northern Ireland for an unlimited period.

(3) An offer made in pursuance of this paragraph shall not be revocable during the period of three months beginning with the date on which it is made.

(4) Where a person becomes a member of the staff of the Northern Ireland Audit Office in consequence of this paragraph then, for the purposes of the Contracts of Employment and Redundancy Payments Act (Northern Ireland) 1965 and the Industrial Relations (Northern Ireland) Orders 1976 to 1983, his period of employment in the civil service of Northern Ireland shall count as a period of employment as a member of the staff of that Office and the change of employment shall not break the continuity of the period of employment.

(5) Where an offer is made to any person in pursuance of this paragraph none of the agreed redundancy procedures applicable to persons employed in the civil service of Northern Ireland shall apply to him; and if he ceases to be employed as mentioned in sub-paragraph (1)(a)—

(a) on becoming a member of the staff of the Northern Ireland Audit Office in consequence of this paragraph; or

(b) having unreasonably refused an offer made to him in pursuance of this paragraph, he shall not, on ceasing to be so employed, be treated for the purposes of any scheme under Article 3 of the Superannuation (Northern Ireland) Order 1972 as having been retired on redundancy.

(6) Any question arising in relation to a person as to—

(a) whether he was employed as mentioned in sub-paragraph (1) or (2); or

(b) whether an offer of employment made to him by the Comptroller and Auditor General complies with the requirements of sub-paragraph (1) or (2), shall, if not otherwise determined, be referred for determination by an industrial tribunal whose decision shall be final.

PART III

TRANSFER OF CERTAIN ASSETS AND LIABILITIES TO NORTHERN IRELAND AUDIT OFFICE

6.—(1) On the appointed day—

(a) all assets (other than land) held or used immediately before that date by the Exchequer and Audit Department in connection with the functions of the Comptroller and Auditor General; and

(b) all liabilities to which the Exchequer and Audit Department is subject immediately before that date,

shall be transferred to the Northern Ireland Audit Office, and accordingly, as from the appointed day, by virtue of this Order and without any further transfer or assignment, those assets shall vest in, and those liabilities shall become liabilities of, the Northern Ireland Audit Office.

(2) A certificate issued by the Department that any asset or liability has, by virtue of sub-paragraph (1), been transferred to the Northern Ireland Audit Office shall, for all purposes, be conclusive evidence of that fact.

THE AUDITOR OF THE NORTHERN IRELAND AUDIT OFFICE

1.—(1) The auditor shall be a member of one or more of the bodies mentioned in sub-paragraph (2) or shall have such other qualifications as may be approved for the purposes of this Schedule by the Department; and a firm shall not be appointed unless each of its members is a member of one or more of those bodies.

(2) The bodies referred to in sub-paragraph (1) are—

- (a) the Institute of Chartered Accountants in England and Wales;
- (b) the Institute of Chartered Accountants of Scotland;
- (c) the Chartered Association of Certified Accountants;
- (d) the Chartered Institute of Public Finance and Accountancy;
- (e) the Institute of Chartered Accountants in Ireland; and
- (f) any other body of accountants established in the United Kingdom and for the time being approved by the Department for the purposes of this Schedule.

(3) The auditor shall be appointed at such remuneration and on such other terms and conditions as the Department may determine; and the remuneration of the auditor shall be defrayed as part of the expenses of the Northern Ireland Audit Office.

2. The auditor shall have power to carry out economy, efficiency and effectiveness examinations of the use of resources by the Northern Ireland Audit Office.

3. The auditor shall have a right of access at all reasonable times to all such documents as appear to him necessary for the purposes of the audit and shall be entitled to require from any person holding or accountable for any such documents such information and explanation as he thinks necessary for those purposes.

4.—(1) The provisions of section 15 of the Act of 1921 (examination of appropriation accounts) shall, with the necessary modifications, apply to the examination by the auditor of the appropriation accounts of the Northern Ireland Audit Office as they apply to the examination by the Comptroller and Auditor General of the appropriation accounts of a Northern Ireland Department.

(2) On completion of his examination the auditor shall certify the appropriation account and submit it, together with his report thereon, to the Department for presentation to the Assembly.

(3) During the interim period sub-paragraph (2) shall have effect as if for the words “Department for presentation to the Assembly” there were substituted the words “Secretary of State for presentation to the House of Commons”.

REPEALS

Chapter	Short Title	Extent of Repeal
1921 c. 2 (N.I.).	The Exchequer and Audit Act (Northern Ireland) 1921.	Section 12. In section 15 the words from “Provided that” to “action accordingly”. Section 20A. In section 23 the words from “If, in the course” to the end. Section 28(2), (4), (5) and (6).
1958 c. 20 (N.I.).	The Administrative and Financial Provisions Act (Northern Ireland) 1958.	Section 1.
1973 NI 14.	The Salaries (Comptroller and Auditor-General and Others) (Northern Ireland) Order 1973.	In Article 2(2) the definition of “Comptroller and Auditor-General”. In Article 4(1) and (2) the words “the Comptroller and Auditor-General”. In Schedule 1 the amendment to the Act of 1921.