STATUTORY INSTRUMENTS

1995 No. 1623

The Arts Council (Northern Ireland) Order 1995

Accounts of the Arts Council

- **8.**—(1) The Arts Council shall keep, in such form as the Department may direct, accounts of all moneys received and all moneys paid out by it.
 - (2) In respect of each financial year—
 - (a) the Arts Council shall prepare and submit to the Comptroller and Auditor General for Northern Ireland a statement of accounts before such date, in such form and containing such information as the Department, with the approval of the Department of Finance and Personnel, may direct and shall before that date send a copy thereof to the Department;
 - (b) the Comptroller and Auditor General for Northern Ireland shall examine and certify the statement of accounts submitted to him by the Arts Council; and
 - (c) the Department shall lay before the Assembly a copy of the certified statement of accounts of the Arts Council together with a copy of any report thereon of the Comptroller and Auditor General for Northern Ireland.
- (3) The Comptroller and Auditor General for Northern Ireland in the discharge of his functions under this Article shall have right of access to the books, accounts and records of the Arts Council and may require from any member or officer or former member or officer of the Arts Council such information relating to the affairs of the Council as he may think necessary for the proper performance of those functions.
- (4) For the purposes of this Order, the financial year of the Arts Council shall be the period of 12 months ending at midnight on 31st March; but the first financial year of the Arts Council shall be the period beginning with the date of establishment of the Arts Council and ending at midnight on 31st March next following that date.
 - (5) Nothing in this Article applies in relation to—
 - (a) any moneys received or paid out by the Arts Council in the exercise of national lottery functions: or
 - (b) any books, accounts or records kept solely for the purposes of such functions.