
STATUTORY INSTRUMENTS

2003 No. 418

The Audit and Accountability (Northern Ireland) Order 2003

Reorganisation of audit arrangements

Reorganisation of local government audit

7. For sections 74 and 75 of the Local Government Act (Northern Ireland) 1972 (c. 9) (appointment and remuneration of local government auditors) there shall be substituted—

“Local government auditors

74.—(1) The Department may, with the consent of the Comptroller and Auditor General for Northern Ireland, designate persons who are members of the staff of the Northern Ireland Audit Office as local government auditors.

(2) Only persons so designated may—

- (a) audit accounts which are by law subject to audit by local government auditors; or
- (b) exercise any other function conferred by law on such auditors.

(3) The Department may, after consultation with the Comptroller and Auditor General for Northern Ireland, assign to local government auditors their duties.

(4) Any sums payable by a local government auditor in consequence of any liability for breach of duty (whether arising under a contract or otherwise) incurred by him in performing his functions shall be charged on and issued out of the Consolidated Fund.

Audit fees

75.—(1) There shall be paid to the Department by every body whose accounts are audited by local government auditors such fees as the Department may determine.

(2) Any sums received by the Department by virtue of subsection (1) shall be paid by it to the Comptroller and Auditor General for Northern Ireland.”.