
STATUTORY INSTRUMENTS

2003 No. 418

The Audit and Accountability (Northern Ireland) Order 2003

Introductory

Title and commencement

- 1.—(1) This Order may be cited as the Audit and Accountability (Northern Ireland) Order 2003.
- (2) Article 8 comes into operation one week after the day on which this Order is made and the remaining provisions of this Order come into operation on 1st April 2003 (“the commencement date”).
- (3) Articles 3 and 4 do not apply in relation to—
- (a) the audit of accounts for a financial year beginning before the commencement date; or
 - (b) an examination under Article 8 or 9 of the [Audit \(Northern Ireland\) Order 1987 \(NI 5\)](#) beginning before that date.
- (4) Article 5 (with Schedule 1) and Article 6 do not apply in relation to accounts for a financial year beginning before the commencement date.
- (5) Nothing in Article 7 affects the validity of anything done before the commencement date by a local government auditor appointed under section 74 of the Local Government Act (Northern Ireland) 1972 (as heretofore in force); and anything so done shall have effect as if done by a local government auditor within the meaning of that section (as substituted by Article 7).
- (5) References in this Article to provisions of this Order include references to related amendments and repeals in Schedules 2 and 3.

Interpretation

- 2.—(1) The Interpretation Act (Northern Ireland) [1954 \(c. 33\)](#) applies to this Order as it applies to an Act of the Assembly.
- (2) In this Order—
- “accounts” includes a statement of accounts;
 - “audit”, in relation to accounts, means examine, certify and report on the accounts;
 - “the Comptroller and Auditor General” (except in Article 4(3)(b)) means the Comptroller and Auditor General for Northern Ireland;
 - “the Department” means the Department of Finance and Personnel;
 - “statutory provision” has the meaning given by section 1(f) of the Interpretation Act (Northern Ireland) [1954 \(c. 33\)](#).