

**AUDIT AND ACCOUNTABILITY
(NORTHERN IRELAND) ORDER 2003**

S.I. 2003 No. 418 (N.I. 5)

EXPLANATORY MEMORANDUM

COMMENTARY ON ARTICLES

Article 3: Access to information for purposes of audit by Comptroller and Auditor General

Article 3 provides that, in the course of a statutory audit or VFM study of any body the Comptroller and Auditor General shall have a right of access to documents relating to the accounts of the body, which are held or controlled by the body, certain of its agents, or certain third parties. These are defined as bodies which have received financial assistance from the audited body, or are in a contractual or sub-contractual relationship with it. A catch-all order-making power is provided for the Department of Finance and Personnel to provide for cases not falling within the ambit of the legislation, on consultation with the Comptroller and Auditor General and having regard to the views of the Public Accounts Committee.