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STATUTORY INSTRUMENTS

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**2005 No. 1968**

**The Local Government (Northern Ireland) Order 2005**

**PART II**

**LOCAL GOVERNMENT AUDIT**

*[<sup>F1</sup>Reports] and recommendations*

**Consideration of reports or recommendations**

- 12.**—(1) A local government body shall consider in accordance with this Article and Article 13—
- (a) any report under Article 9, and
  - (b) any written recommendation within paragraph (2),
- sent to the body in connection with the audit of its accounts.
- (2) A written recommendation is within this paragraph if—
- (a) it is made to the body concerned by [<sup>F1</sup>the local] government auditor; and
  - (b) in the document containing it, the [<sup>F2</sup>local government] auditor states that in his opinion it should be considered under this Article.
- (3) The body concerned shall consider the report or recommendation at a meeting held before the end of the period of one month beginning with the day on which the report or recommendation was sent to the body.
- (4) At that meeting the body shall decide—
- (a) whether the report requires the body to take any action or whether the recommendation is to be accepted; and
  - (b) what, if any, action to take in response to the report or recommendation.
- (5) If [<sup>F3</sup>the local government auditor] is satisfied that it is reasonable to allow more time for the body to comply with its duties under paragraphs (3) and (4) in relation to a report or recommendation, [<sup>F3</sup>the local government auditor] may, in relation to that report or recommendation, extend the period of one month mentioned in paragraph (3).
- (6) A period may be extended under paragraph (5) more than once.
- (7) Nothing in section [<sup>F4</sup>7 or 9 of the Local Government Act (Northern Ireland) 2014] (delegation of functions) applies to a duty imposed on a local government body by this Article.
- (8) This Article does not affect any duties (so far as they relate to the subject matter of a report or recommendation sent to a local government body) which are imposed by or under any other statutory provision.

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**F1** Words in art. 12(2)(a) substituted (2.6.2014) by [Local Government Act \(Northern Ireland\) 2014 \(c. 8\)](#), s. 129, [Sch. 7 para. 9\(2\)\(a\)](#) (with s. 124(4)); S.R. 2014/153, art. 2, Sch. 1

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**Changes to legislation:** *There are currently no known outstanding effects for the The Local Government (Northern Ireland) Order 2005, Section 12. (See end of Document for details)*

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- F2** Words in art. 12(2)(b) inserted (2.6.2014) by Local Government Act (Northern Ireland) 2014 (c. 8), s. 129, **Sch. 7 para. 9(2)(b)** (with s. 124(4)); S.R. 2014/153, art. 2, Sch. 1
- F3** Words in art. 12(5) substituted (2.6.2014) by Local Government Act (Northern Ireland) 2014 (c. 8), s. 129, **Sch. 7 para. 9(3)** (with s. 124(4)); S.R. 2014/153, art. 2, Sch. 1
- F4** Words in art. 12(7) substituted (2.6.2014) by Local Government Act (Northern Ireland) 2014 (c. 8), s. 129, **Sch. 9 para. 6(1)** (with s. 124(4)); S.R. 2014/153, art. 2, Sch. 1

**Changes to legislation:**

There are currently no known outstanding effects for the The Local Government (Northern Ireland) Order 2005, Section 12.