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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**

*Public inspection and right to make objection*

**Right to make objections at audit**

**18.**—(1) At each audit of accounts under this Part an interested person may attend before the auditor and (in accordance with paragraph (2)) make objections as to—

- (a) any matter in respect of which the auditor could take action under Article 19 or 20; or
- (b) any other matter in respect of which the auditor could make a report under Article 9.

(2) No objection may be made under paragraph (1) unless the auditor has received written notice of the proposed objection and of the grounds on which it is to be made.

(3) An interested person sending a notice to an auditor for the purposes of paragraph (2) shall at the same time send a copy of the notice to the body whose accounts are being audited.

(4) In this Article “interested person” means—

- (a) a local elector for the district of the body to which the audit relates; or
- (b) a person liable for rates in respect of any hereditament situated in that district; or
- (c) a representative of a person mentioned in sub-paragraph (a) or (b).