
STATUTORY INSTRUMENTS

2005 No. 1968

The Local Government (Northern Ireland) Order 2005

PART II

LOCAL GOVERNMENT AUDIT

Miscellaneous

Provision for the audit of accounts of officers

23.—(1) Where an officer of a local government body receives money or other property—

- (a) on behalf of that body, or
- (b) for which he ought to account to that body,

the accounts of the officer shall be audited by the auditor of the accounts of that body.

(2) Articles 3(1), 6 to 11, 14 to 20, 22 and 24 apply with the necessary modifications to the accounts and audit.