
STATUTORY INSTRUMENTS

2005 No. 1968

The Local Government (Northern Ireland) Order 2005

PART II

LOCAL GOVERNMENT AUDIT

Audit of accounts

Local government auditors

4.—(1) The Department may, with the consent of the Comptroller and Auditor General for Northern Ireland, designate persons who are members of the staff of the Northern Ireland Audit Office as local government auditors.

(2) Only persons so designated may—

- (a) audit accounts which are by law subject to audit by local government auditors; or
- (b) exercise any other function conferred by law on such auditors.

(3) The Department may, with the consent of the Comptroller and Auditor General for Northern Ireland, designate a local government auditor as chief local government auditor.

(4) The chief local government auditor shall in respect of each financial year prepare a report as to the exercise by local government auditors of their functions in that year and shall send a copy of that report to each council and to the Department.

(5) Any sums payable by a local government auditor in consequence of any liability for breach of duty (whether arising under a contract or otherwise) incurred by him in performing his functions shall be charged on and issued out of the Consolidated Fund.