
STATUTORY INSTRUMENTS

2005 No. 1968

The Local Government (Northern Ireland) Order 2005

PART II

LOCAL GOVERNMENT AUDIT

Audit of accounts

Code of audit practice

5.—(1) The chief local government auditor shall prepare, and keep under review, a code of audit practice prescribing the way in which auditors are to carry out their functions under this Part.

(2) The code shall embody what appears to the chief local government auditor to be the best professional practice with respect to the standards, procedures and techniques to be adopted by auditors.

(3) The code does not come into force until approved by a resolution of the Assembly, and its continuation in force is subject to its being so approved at intervals of not more than five years.

(4) Paragraph (3) does not preclude alterations to the code being made by the chief local government auditor in the intervals between its being approved in accordance with that paragraph.

(5) The chief local government auditor shall send copies of the code, and of any alterations made to the code, to the Department.

(6) The chief local government auditor shall publish the code as for the time being in force.

(7) The Department shall lay before the Assembly the code as for the time being in force.

(8) Before preparing or altering the code, the chief local government auditor shall consult district councils and—

- (a) such associations or bodies representative of district councils;
- (b) such associations or bodies representative of officers of councils;
- (c) such bodies of accountants; and
- (d) such other bodies or persons,

as appear to him to be appropriate.