

---

STATUTORY INSTRUMENTS

---

**2005 No. 1968**

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

**PART II**

**LOCAL GOVERNMENT AUDIT**

*Audit of accounts*

**Auditors' right to documents and information**

7.—(1) A local government auditor has a right of access at all reasonable times to every document relating to a local government body which appears to him necessary for the purposes of his functions under this Part.

(2) A local government auditor may—

- (a) require a person holding or accountable for any such document to give him such information and explanation as he thinks necessary for the purposes of his functions under this Part; and
- (b) if he thinks it necessary, require the person to attend before him in person to give the information or explanation or to produce the document.

(3) Without prejudice to paragraph (2), the auditor may—

- (a) require any officer or member of a local government body to give him such information or explanation as he thinks necessary for the purposes of his functions under this Part; and
- (b) if he thinks it necessary, require the officer or member to attend before him in person to give the information or explanation.

(4) Without prejudice to paragraphs (1) to (3), every local government body shall provide an auditor with every facility and all information which he may reasonably require for the purposes of his functions under this Part.

(5) A person who without reasonable excuse fails to comply with any requirement of an auditor under this Article is guilty of an offence and liable on summary conviction—

- (a) to a fine not exceeding level 3 on the standard scale, and
- (b) to an additional fine not exceeding £20 for each day on which the offence continues after conviction for that offence.

(6) If, on an application made by a local government auditor, the High Court is satisfied that—

- (a) the auditor has made a requirement under this Article; and
- (b) a person or body specified in the application has, without reasonable excuse, failed to comply with that requirement,

the High Court may make an order directing that person or body to comply with that requirement within such time as is specified in the order.

(7) Any expenses incurred by an auditor—

- (a) in connection with proceedings for an offence under paragraph (5) alleged to have been committed in relation to the audit of the accounts of any body, or
- (b) in connection with proceedings under paragraph (6) arising in connection with the audit of the accounts of any body,

are, so far as not recovered from any other source, recoverable from that body.