

1978 No. 395

LOCAL GOVERNMENT

**Local Government (Superannuation) (Accounts and Audit) Regulations
(Northern Ireland) 1978**

Made 20th December 1978

Coming into operation 23rd February 1979

The Department of the Environment in exercise of powers conferred by article 9 of the Superannuation (Northern Ireland) Order 1972(a) and now vested in it(b) and of all other powers enabling it in that behalf, and after consultation with the Association of Local Authorities of Northern Ireland, the Northern Ireland Local Government Officers' Superannuation Committee, and such representatives of other persons likely to be affected by the regulations as appeared to it to be appropriate, hereby makes the following regulations:—

Citation and commencement

1. These regulations may be cited as the Local Government (Superannuation) (Accounts and Audit) Regulations (Northern Ireland) 1978 and shall come into operation on 23rd February 1979.

Revocation

2. Section 1(8) of the Local Government (Superannuation) Act (Northern Ireland) 1950(c) and regulation 6(4) of the Local Government (Superannuation) Regulations (Northern Ireland) 1962(d), are hereby revoked.

Interpretation

3. In these regulations—

“the Committee” means the Northern Ireland Local Government Officers' Superannuation Committee;

“the Department” means the Department of the Environment;

“employing authority” means a local authority as defined in article 2(2) of the Superannuation (Northern Ireland) Order 1972 or a designated body as defined in regulation 6 of the Local Government (Superannuation) (Prescribed Persons) Regulations (Northern Ireland) 1975(e);

“superannuation fund” has the meaning assigned to it by regulation 2(1) of the Local Government (Superannuation) Regulations (Northern Ireland) 1962.

Procedure as to accounts and audit

4.—(a) The Committee shall keep accounts of all income and expenditure of the superannuation fund.

(a) S.I. 1972/1073 (N.I. 10)

(b) Formerly the Ministry of Development: *see* S.R. & O. (N.I.) 1973 No. 504 art. 7(1) (II, p. 2992); 1973 c. 36 sch. 5 para. 8(1); S.I. 1976/424 (N.I. 6)

(c) 1950 c. 10 (N.I.). *See also* S.I. 1972/1073 (N.I. 10) art. 23, sch. 7 para. 6, 8

(d) S.R. & O. (N.I.) 1962, No. 210 (p. 793)

(e) S.R. 1975 No. 347 (II, p. 1695)

- (b) The Secretary of the Committee shall make up the accounts of the income and expenditure of the Committee to the end of each financial year and shall forward three copies of a statement of such accounts duly signed and dated by him to the Department not later than 30th June after the expiration of the financial year to which the accounts relate.
- (c) The accounts kept by the Committee shall be audited annually by a local government auditor who shall report on the accounts audited and shall send his report, together with two audited copies of the statement of such accounts duly signed by him, to the Department within 14 days after completion of the audit.
- (d) The Department on receipt of the auditor's report and the audited copies of the statement of accounts shall send a copy of such report and statement of accounts to the Secretary of the Committee who shall—
 - (i) lay such copy of the report and statement of accounts before the next meeting of the Committee; and
 - (ii) forward a copy of such report and statement of accounts as aforesaid to each employing authority.
- (e) The local government auditor may require—
 - (i) the production before him of all books and documents of the Committee which he thinks necessary for the purpose of the audit;
 - (ii) any person holding or accountable for any such book or document to appear before him at the audit or any adjournment thereof; and
 - (iii) any such person to make and sign a declaration as to the correctness of the book or document.

Sealed with the Official Seal of the Department of the Environment for Northern Ireland on 20th December 1978.

(L.S.)

J. A. D. Higgins

Senior Assistant Secretary

EXPLANATORY NOTE

(This note is not part of the regulations but is intended to indicate their general purport.)

These regulations revoke provisions of the Local Government (Superannuation) Act (Northern Ireland) 1950 and of the Local Government (Superannuation) Regulations (Northern Ireland) 1962 relating to the accounts and audit of the Local Government Superannuation Fund and provide for the keeping of accounts on an income and expenditure basis and for the manner in which the accounts shall be audited.