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STATUTORY RULES OF NORTHERN IRELAND

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**2006 No. 89**

**LOCAL GOVERNMENT**

**Local Government (Accounts and Audit)  
Regulations (Northern Ireland) 2006**

*Made - - - - 7th March 2006*

*Coming into operation 1st April 2006*

**LOCAL GOVERNMENT (ACCOUNTS AND AUDIT)  
REGULATIONS (NORTHERN IRELAND) 2006**

1. Citation and commencement
  2. Interpretation and application
  3. Accounting records and control systems
  4. Statement of accounts
  5. Approval and signing of statement of accounts
  6. Publication of statement of accounts, etc.
  7. Appointment of date for the exercise of rights under Articles 17 and 18 of the 2005 Order
  8. Public inspection of accounts
  9. Alteration of accounts
  10. Notice of public rights
  11. Written notice of proposed objection
  12. Notice of conclusion of audit
  13. Publication of annual audit letter
  14. Joint committees
  15. Extraordinary audit
  16. Offences
- Signature  
Explanatory Note

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- Regulations revoked by [S.R. 2015/106 reg. 3\(1\)\(a\)](#)