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STATUTORY RULES OF NORTHERN IRELAND

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**2008 No. 511**

**Institutions of Further Education (Public  
Sector Audit) Order (Northern Ireland) 2008**

**Accounts of governing bodies of institutions of further education to be subject to audit by  
the Comptroller and Auditor General**

2.—(1) The Comptroller and Auditor General shall audit the annual statement of accounts of the governing body of an institution of further education.

(2) For Article 19 of the 1997 Order there shall be substituted—

**“Accounts of governing body**

**19.—**(1) The governing body of an institution of further education shall—

- (a) keep proper accounts and proper records in relation to the accounts; and
- (b) prepare a statement of accounts in respect of each financial year.

(2) The statement of accounts shall—

- (a) be in such form; and
- (b) contain such information,

as the Department may, with the approval of the Department of Finance and Personnel, direct.

(3) The governing body shall, within such period after the end of each financial year as the Department may direct, send copies of the statement of accounts relating to that year to—

- (a) the Department; and
- (b) the Comptroller and Auditor General for Northern Ireland.

(4) The Comptroller and Auditor General shall—

- (a) examine, certify and report on every statement of accounts sent to him by the governing body under this Article; and
- (b) send a copy of his report to the Department.

(5) The Department shall lay a copy of the statement of accounts and of the Comptroller and Auditor General’s report before the Assembly.

(6) The financial year of the governing body shall be the period of 12 months ending on 31st July.

(7) The Department may by order amend paragraph (6).

(8) The Department shall have right of access to the books, accounts and records of the governing body”.

(3) ) This Article applies in respect of any financial year of an institution of further education ending on or after 31 July 2008.