

2008 No. 511

AUDIT AND ACCOUNTABILITY

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

Laid before the Assembly in draft

Made - - - - 9th December 2008

Coming into operation - 9th December 2008

The Department of Finance and Personnel makes the following Order under Article 5(3) and (4) of the Audit and Accountability (Northern Ireland) Order 2003^(a) after consultation with the Comptroller and Auditor General in accordance with Article 5(6)(a) of that Order and after complying with the conditions set out in Article 5(4)(a) and (5) of that Order.

Citation, Commencement and Interpretation

1.—(1) This Order may be cited as the Institutions of Further Education (Public Sector Audit) Order (Northern Ireland) 2008 and shall come into operation on 9th December 2008.

(2) In this Order

- (a) “the 1997 Order” means the Further Education (Northern Ireland) Order 1997;^(b) and
- (b) other expressions which are also used in the 1997 Order shall have the same meaning as in that Order.

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

^(a) S.I. 2003/418 (N.I. 5)
^(b) SI 1997/1772 (N.I. 15)

(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.

Sealed with the Official Seal of the Department of Finance and Personnel on 9th December 2008



Fiona Hamill
A senior officer of the Department of Finance and Personnel

EXPLANATORY NOTE

(This note is not part of the Order)

This Order substitutes Article 19 of the Further Education (NI) Order 1997 to make provision for the Comptroller and Auditor General for Northern Ireland to audit the annual accounts of the governing body of an institution of further education with effect from the 2007/08 annual accounts. The Order also places a duty on the Department for Employment and Learning to lay a copy of the statement of accounts and of the Comptroller and Auditor General's Report before the Assembly.

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