
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 106

**The Local Government (Accounts and
Audit) Regulations (Northern Ireland) 2015**

PART 3

Published Accounts and Audit – Larger Local Government Bodies

Statement of accounts

7. A larger local government body must ensure that its statement of accounts is prepared in accordance with these Regulations, in accordance with proper accounting practices and in the form directed by the Department including a remuneration report.

Signing, approval and publication of statement of accounts

8.—(1) A larger local government body must ensure that the statement of accounts required by regulation 7 is prepared in accordance with these Regulations.

(2) Before the approval referred to in paragraph (3) is given, the chief financial officer of a larger local government body must, no later than 30th June following the end of the financial year, sign and date the statement of accounts, and certify that it presents a true and fair view of the financial position of the local government body at the end of the year to which it relates and of that local government body's income and expenditure for the year, for submission to the Department and the local government auditor. Where the chief financial officer is unable to sign and certify the statement of accounts owing to absence or illness, a person nominated by the chief financial officer should sign and certify the statement of accounts.

(3) Subject to paragraph (4), a larger local government body must, no later than 30th September following the end of the financial year to which the statement relates—

- (a) consider either by way of a committee of that body or by the members of the body meeting as a whole the statement of accounts;
- (b) following that consideration, approve the statement of accounts for submission to the local government auditor by a resolution of that committee or meeting;
- (c) following approval, ensure that the statement of accounts is signed and dated by the person presiding at the committee or meeting at which the approval was given; and
- (d) publish (which must include as a minimum publication on the local government body's website) the statement of accounts together with any certificate, opinion or report issued, given or made by the local government auditor under Article 10 of the 2005 Order.

(4) The chief financial officer must re-certify the presentation of the statement of accounts referred to in paragraph (2) before the relevant local government body approves it.

(5) Where an audit of accounts has not been concluded before the date specified in paragraph (3) the local government body must publish (which must include publication on the local government

body's website) as soon as reasonably practicable on or after that date a notice stating that it has not been able to approve the accounts and its reasons for this.

(6) A larger local government body must keep copies of the documents mentioned in paragraph (3)(d) for purchase by any person on payment of a reasonable sum.