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STATUTORY RULES OF NORTHERN IRELAND

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**2015 No. 106**

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

**PART 1**

Introductory

**Citation, commencement and application**

1.—(1) These Regulations may be cited as the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 and shall come into operation on 1st April 2015.

(2) These Regulations shall not apply to statements of accounts for periods beginning before 1st April 2015.

(3) These Regulations shall apply as follows—

- (a) regulations 2 to 3, 4 to 6 and 11 to 18 shall apply to all local government bodies;
- (b) regulations 7 and 8 shall apply to larger local government bodies only; and
- (c) regulations 9 and 10 shall apply to smaller local government bodies only.

**Changes to legislation:**

There are currently no known outstanding effects for the The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015, Section 1.