
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 106

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

PART 5

Inspection and Notice Procedure

Alteration of accounts

13. Except with the consent of the local government auditor, accounts and other documents must not be altered after the date on which they are first made available for inspection in pursuance of regulation 12.