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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 2**

**Financial management and internal control**

**Internal audit**

**6.—(1)** A local government body must undertake an adequate and effective internal audit of its accounting records and of its system of risk management, internal control and governance processes using internal auditing standards in force from time to time.

(2) Any officer or member of a local government body must, if internal audit requires—

- (a) make available such documents and records as appear to internal audit to be necessary for the purposes of the audit; and
- (b) supply internal audit with such information and explanation as internal audit considers necessary for that purpose.

(3) In this regulation “records” includes records and documents in an electronic form.