
STATUTORY INSTRUMENTS

1991 No. 194

**The Health and Personal Social
Services(Northern Ireland) Order 1991**

Financial provisions

Accounts and audit

22. For Articles 90 to 92 of the principal Order there shall be substituted the following Articles—

“Accounts of certain bodies

90.—(1) Each body to which this paragraph applies shall keep, in such form as the Department may direct, accounts of all money received and of all money paid out by it.

(2) In respect of each financial year—

- (a) each body to which this paragraph applies shall prepare and submit to the Department annual accounts in such form as the Department may direct and those accounts shall be audited by auditors appointed by the Department;
- (b) the Department shall prepare in such form as the Department of Finance and Personnel may approve summarised accounts of the bodies to which this paragraph applies and shall submit them to the Comptroller and Auditor General, who shall examine and certify them;
- (c) the Department shall lay before the Assembly copies of the summarised accounts certified by the Comptroller and Auditor General together with his report (if any) on them.

(3) The Comptroller and Auditor General, in the discharge of his duty under paragraph (2)(b), may examine any accounts and any records relating thereto and any report of the auditor thereon.

(4) Paragraphs (1) and (2) apply to—

- (a) Health and Social Services Boards;
- (b) the Agency;
- (c) special agencies; and
- (d) HSS trusts.

(5) So far as relates to allotted sums paid to the members of a recognised fund-holding practice—

- (a) accounts shall be kept in such form as the Department may direct and shall, subject to paragraph (6), be audited by auditors appointed by the Department;
- (b) the Comptroller and Auditor General may examine the accounts and the records relating to them and any report of the auditor on them;
- (c) in respect of each financial year, annual accounts in such form as the Department may direct shall be prepared and submitted to the relevant Health and Social Services Board; and

(d) in respect of each financial year, each Health and Social Services Board shall prepare, in such form as the Department may direct, and include in its own accounts, a summarised version of the accounts submitted to the Board under subparagraph (c).

(6) In such circumstances and to such extent as regulations so provide, the requirement in paragraph (5)(a) to have accounts audited shall not apply to the accounts for any year of a recognised fund-holding practice if those accounts are submitted to a Health and Social Services Board and summarised in the Board's accounts.

(7) The Department, with the approval of the Department of Finance and Personnel, may make such regulations for the purposes of this Article and Article 91 as it considers necessary and such regulations may prescribe the times at which accounts shall be submitted—

- (a) under paragraph (2)(a) or Article 91(1)(a) to the Department;
- (b) under paragraph (2)(b) to the Comptroller and Auditor General; and
- (c) under paragraph (5)(c) to the relevant Health and Social Services Board.

(8) In this Article—

“Comptroller and Auditor General” means the Comptroller and Auditor General for Northern Ireland;

“allotted sum”, “recognised fund-holding practice” and “relevant Health and Social Services Board” have the same meanings as in Article 18 of the 1991 Order.

Accounts of endowments and other property held on trust

91.—(1) In respect of each financial year—

- (a) each body to which this Article applies shall prepare and submit to the Department annual accounts in such form as the Department may direct of endowments and other property held on trust by it and those accounts shall be audited by auditors appointed by the Department;
- (b) the Department shall prepare summarised accounts of endowments and other property held on trust by bodies to which this Article applies; and
- (c) auditors appointed by the Department shall examine and certify the summarised accounts, and the Department shall lay copies of them before the Assembly.

(2) This Article applies to—

- (a) Health and Social Services Boards;
- (b) special agencies;
- (c) HSS trusts; and
- (d) the trustees for an HSS trust appointed in pursuance of Article 16 of the 1991 Order.

Power of Department to give directions as to audit of accounts

92.—(1) The Department may give directions generally with respect to the audit of accounts under Article 90(2)(a) or (5)(a) or Article 91(1)(a) and, in particular, may confer on the auditor of any accounts—

- (a) such rights of access to, and production of, books, accounts, vouchers and other documents as may be specified in the directions; and
- (b) such right to require—

- (i) in the case of an audit under Article 90(2)(a), from any member or officer or former member or officer of a body to which Article 90(2) applies, such information relating to the affairs of the body as the Department may think necessary for the proper performance of the duty of the auditor under Article 90(2);
 - (ii) in the case of an audit under Article 90(5)(a), from any member or employee or former member or employee of any fund-holding practice, such information relating to the affairs of that practice as the Department may think necessary for the proper performance of the duty of the auditor under Article 90(5);
 - (iii) in the case of an audit under Article 91(1)(a) of the accounts of the trustees for an HSS trust, from any trustee or former trustee for that HSS trust such information relating to the affairs of those trustees as the Department may think necessary for the proper performance of the duty of the auditor under Article 91(1);
 - (iv) in the case of an audit under Article 91(1)(a) of the accounts of any other body, from any member or officer or former member or officer of that body, such information relating to the affairs of that body as the Department may think necessary for the proper performance of the duty of the auditor under Article 91(1).
- (2) In the case of a recognised fund-holding practice the reference in paragraph (1)(a) to books, accounts, vouchers and other documents is a reference to all books, accounts, vouchers and other documents relating to the practice, whether or not relating to the allotted sum.
- (3) In paragraph (2) “allotted sum” and “recognised fund-holding practice” have the same meanings as in Article 18 of the 1991 Order.”.