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STATUTORY INSTRUMENTS

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**2005 No. 1968**

**The Local Government (Northern Ireland) Order 2005**

**PART II**

**LOCAL GOVERNMENT AUDIT**

*Auditors' reports and recommendations*

**Immediate and other reports in the public interest**

**9.** In auditing accounts of a local government body in accordance with this Part, a local government auditor shall consider—

- (a) whether, in the public interest, he should make a report on any matter coming to his notice in the course of the audit, in order for it to be considered by the body concerned or brought to the attention of the public, and
- (b) whether the public interest requires any such matter to be made the subject of an immediate report rather than of a report to be made at the conclusion of the audit.

**General report**

**10.—**(1) When a local government auditor has concluded his audit of the accounts of any body under this Part he shall, subject to paragraph (2), enter on the relevant statement of accounts prepared pursuant to regulations under Article 24—

- (a) a certificate that he has completed the audit in accordance with this Part, and
- (b) his opinion on the statement of accounts.

(2) Where an auditor makes a report to the body concerned under Article 9 at the conclusion of the audit, he may include the certificate and opinion referred to in paragraph (1) in that report instead of making an entry on the statement of accounts.

**Transmission and consideration of Article 9 reports**

**11.—**(1) Any report under Article 9 shall be sent by the auditor to the body concerned—

- (a) forthwith if it is an immediate report;
- (b) otherwise not later than 14 days after conclusion of the audit.

(2) A copy of the report shall be sent by the auditor to the Department—

- (a) forthwith if it is an immediate report;
- (b) otherwise not later than 14 days after conclusion of the audit.

(3) The body concerned shall take the report into consideration in accordance with Articles 12 and 13.

(4) The agenda supplied to the members for the meeting of the body at which the report is considered shall be accompanied by the report.

(5) The report shall not be omitted under the power in section 24(a) of the principal Act from the matter supplied under that section to a newspaper.

**Consideration of reports or recommendations**

**12.**—(1) A local government body shall consider in accordance with this Article and Article 13—

- (a) any report under Article 9, and
- (b) any written recommendation within paragraph (2),

sent to the body in connection with the audit of its accounts.

(2) A written recommendation is within this paragraph if—

- (a) it is made to the body concerned by a local government auditor; and
- (b) in the document containing it, the auditor states that in his opinion it should be considered under this Article.

(3) The body concerned shall consider the report or recommendation at a meeting held before the end of the period of one month beginning with the day on which the report or recommendation was sent to the body.

(4) At that meeting the body shall decide—

- (a) whether the report requires the body to take any action or whether the recommendation is to be accepted; and
- (b) what, if any, action to take in response to the report or recommendation.

(5) If an auditor is satisfied that it is reasonable to allow more time for the body to comply with its duties under paragraphs (3) and (4) in relation to a report or recommendation, the auditor may, in relation to that report or recommendation, extend the period of one month mentioned in paragraph (3).

(6) A period may be extended under paragraph (5) more than once.

(7) Nothing in section 18, 19 or 47A of the principal Act (delegation of functions) applies to a duty imposed on a local government body by this Article.

(8) This Article does not affect any duties (so far as they relate to the subject matter of a report or recommendation sent to a local government body) which are imposed by or under any other statutory provision.

**Publicity for meeting under Article 12**

**13.**—(1) A meeting shall not be held for the purposes of Article 12(3) unless, at least 7 days before the meeting, there has been published, in at least two newspapers circulating in the district, a notice which—

- (a) states the time and place of the meeting,
- (b) indicates that the meeting is to be held to consider an auditor’s report or recommendation (as the case may be), and
- (c) describes the subject-matter of the report or recommendation.

(2) The body concerned shall ensure that, as soon as practicable after the meeting—

- (a) the auditor of its accounts is notified of the decisions made under Article 12(4); and
- (b) a notice containing a summary of those decisions which has been approved by the auditor is published in at least two newspapers circulating in that body’s district.

- (3) The notice required by paragraph (2)(b) in relation to a meeting—
  - (a) need not summarise any decision made while the public were excluded from the meeting under section 23 of the principal Act; but
  - (b) shall indicate the documents in relation to the meeting which are open for inspection in accordance with section 121 of that Act.
- (4) This Article does not affect any provision made in relation to meetings of the body in question by Article 11(4) and (5) or any other statutory provision.

#### **Additional publicity for immediate report**

**14.**—(1) This Article applies where under Article 11(1) a local government auditor has sent an immediate report to a local government body.

- (2) From the time when the report is received by the body any member of the public may—
  - (a) inspect the report at all reasonable times without payment,
  - (b) make a copy of it, or of any part of it, and
  - (c) require the body to supply him with a copy of it, or of any part of it, on payment of a reasonable sum.
- (3) On receiving the report under Article 11(1), the body shall immediately—
  - (a) publish a notice in at least two newspapers circulating in the district of the body; and
  - (b) supply a copy of the report to every member of the body.
- (4) The notice published under paragraph (3) shall—
  - (a) identify the subject-matter of the report, and
  - (b) state that any member of the public may inspect the report and make a copy of it or any part of it between such times and at such place or places as are specified in the notice.
- (5) The auditor may—
  - (a) notify any person he thinks fit of the fact that he has made the report, and
  - (b) supply a copy of it or of any part of it to any person he thinks fit.
- (6) A person who has the custody of an immediate report and—
  - (a) obstructs a person in the exercise of a right conferred by paragraph (2)(a) or (b), or
  - (b) refuses to supply a copy of the report or of part of it (as the case may be) to a person entitled to the copy by virtue of paragraph (2)(c),

is guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.

(7) A person who fails to comply with a requirement of paragraph (3) is guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.

- (8) Nothing in this Article affects the operation of Article 11(4) and (5).

#### **Additional publicity for non-immediate report**

**15.**—(1) This Article applies where under Article 11(1) a local government auditor has sent a report that is not an immediate report to a local government body.

- (2) The local government auditor may—
  - (a) notify any person he thinks fit of the fact that he has made the report,
  - (b) publish the report in any way he thinks fit; and

- (c) supply a copy of the report, or of any part of it, to any person he thinks fit.
- (3) From the time when the report is sent under Article 11(1)—
  - (a) the local government auditor shall ensure that any member of the public may—
    - (i) inspect the report at all reasonable times without payment, and
    - (ii) make a copy of the report, or of any part of it,
  - (b) any member of the public may require the auditor to supply him with a copy of the report, or of any part of it, on payment of a reasonable sum.