## SCHEDULES

## SCHEDULE 1

## MINOR AND CONSEQUENTIAL AMENDMENTS

## The Audit (Northern Ireland) Order 1987 (NI 5)

- **3.**—(1) In Article 6 (appropriation accounts)—
  - (a) in paragraph (2), for "the expenses of" substitute "the use of resources (within the meaning of the Government Resources and Accounts Act (Northern Ireland) 2001) by", and
  - (b) in paragraph (3), for "appropriation accounts for the Northern Ireland Audit Office, that is to say, accounts of the appropriation of the supply granted for that Office by the Appropriation Measure of each year" substitute "resource accounts for the Northern Ireland Audit Office, of the kind mentioned in section 9 of the Government Resources and Accounts Act (Northern Ireland) 2001, for each financial year".
- (2) In Article 8(3) (examinations into use of resources) for sub-paragraph (a) substitute—
  - "(a) any Northern Ireland department which is required to prepare resource accounts under section 9 of the Government Resources and Accounts Act (Northern Ireland) 2001;".
- (3) In Schedule 2, in paragraph 4 (examination of appropriation accounts of the Northern Ireland Audit Office) for sub-paragraph (1) substitute—
- "(1) The provisions of sections 10(1) and 21(2) of the Government Resources and Accounts Act (Northern Ireland) 2001 (examination of resource accounts) shall apply, with any necessary modifications, to the examination by the auditor of the resource accounts of the Northern Ireland Audit Office as they apply to the examination by the Comptroller and Auditor General of the resource accounts of a Northern Ireland department."
  - (4) In paragraph 4(2) of that Schedule—
    - (a) for "appropriation account" substitute "resource accounts", and
    - (b) for "it" substitute "them".