



2001 CHAPTER 6

Departmental accounts

Comptroller and Auditor General: access to information

12.—(1) For the purposes of an examination by the Comptroller and Auditor General of a Northern Ireland department's accounts—

- (a) he shall have a right of access to any of the documents relating to the department's accounts, and
- (b) a person who holds or has control of any of those documents shall give the Comptroller and Auditor General any assistance, information or explanation which he requires in relation to any of those documents.

(2) Subsection (1) applies only in relation to documents which are held or controlled—

- (a) by a Northern Ireland department, or
- (b) in pursuance of arrangements made by a Northern Ireland department for the compiling or handling of any of its financial records.

(3) Section 24 of the 1921 Act (access to departments' documents) shall cease to have effect.