



2014 CHAPTER 8

PART 12

PERFORMANCE IMPROVEMENT

*Supplementary*

**Application of certain local government audit provisions**

**102.** —In Part 2 of the Local Government (Northern Ireland) Order 2005 (local government audit)—

- (a) in Article 5 (code of audit practice) and Article 7 (auditor's right to documents and information), references to that Part include references to this Part;
- (b) in Article 7(7), references to the audit of the accounts of any body include references to an audit under section 93, an assessment under section 94 and a special inspection in respect of a council; and
- (c) in Article 8 (audit fees), the reference to every body whose accounts are audited includes a reference to every council which is subject to such an audit, assessment or inspection.