



2014 CHAPTER 8

PART 15

AMENDMENTS OF THE 2005 ORDER

**The local government auditor**

**108.**—(1) For Article 4 of the 2005 Order (local government auditors) there shall be substituted the following Article—

**“The local government auditor**

**4.**—(1) The Department may, with the consent of the Comptroller and Auditor General for Northern Ireland, designate a member of the staff of the Northern Ireland Audit Office as the local government auditor.

(2) The local government auditor may make arrangements with the Comptroller and Auditor General for Northern Ireland for members of the staff of the Northern Ireland Audit Office to assist in the performance of the local government auditor’s functions.

(3) The Department may, with the consent of the Comptroller and Auditor General for Northern Ireland, designate a member of the staff of the Northern Ireland Audit Office to be known as the deputy local government auditor.

(4) The deputy local government auditor has all the powers of the local government auditor but must exercise them subject to the direction and control of the local government auditor.

- (5) The local government auditor must in respect of each financial year—
- (a) prepare a report on the exercise of the local government auditor’s functions in that year; and

(b) send a copy of the report to each council and to the Department.

(6) Any sums payable by the local government auditor in consequence of any liability for breach of duty (whether arising under a contract or otherwise) incurred in the performance of the local government auditor's functions are charged on and issued out of the Consolidated Fund."

(2) In Schedule 1 to the Audit (Northern Ireland) Order 1987 (The Northern Ireland Audit Office: supplementary provisions), in paragraph 2(1)(b) for the words from "Article 4" to the end substitute "the discharge of the functions of the local government auditor".

(3) In this Part "the 2005 Order" means the Local Government (Northern Ireland) Order 2005.