
STATUTORY INSTRUMENTS

1987 No. 460

The Audit (Northern Ireland) Order 1987

PART II

NORTHERN IRELAND AUDIT AUTHORITIES

Expenses and accounts of Northern Ireland Audit Office

6.—(1) Subject to the provisions of this Article and of Article 4(5), the expenses of the Northern Ireland Audit Office shall be defrayed out of moneys appropriated by Measure.

(2) The Comptroller and Auditor General shall for each financial year prepare an estimate of the expenses of the Northern Ireland Audit Office; and that estimate with such modifications, if any, as may be agreed between the Department and the Comptroller and Auditor General shall be laid by the Department before the Assembly.

(3) The Department shall appoint a person to be responsible as accounting officer for preparing 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.

(4) The Department shall appoint an auditor for the Northern Ireland Audit Office, and Schedule 2 shall have effect in relation to his appointment and duties.

(5) Any sums payable by the Comptroller and Auditor General in consequence of any liability for breach of duty (whether arising under a contract or otherwise) incurred by him or a member of the staff of the Northern Ireland Audit Office in performing his functions in respect of any audit or examination shall be charged on and issued out of the Consolidated Fund.

(6) During the interim period paragraph (2) shall have effect as if for the words “laid by the Department before the Assembly” there were substituted the words “sent by the Department to the Secretary of State and laid by him before Parliament”.