
STATUTORY INSTRUMENTS

1987 No. 460

The Audit (Northern Ireland) Order 1987

PART II

NORTHERN IRELAND AUDIT AUTHORITIES

Discharge of functions by Comptroller and Auditor General

3. Subject to any duty imposed on him by any statutory provision (including this Order), the Comptroller and Auditor General shall have complete discretion in the discharge of his functions and, in particular, in determining whether to carry out any examination under part III and as to the manner in which any such examination is carried out.

Salary and pension of Comptroller and Auditor General

4.—(1) There shall be paid to the holder of the office of Comptroller and Auditor General such salary, not exceeding the maximum salary for the time being payable to any person employed in the civil service of Northern Ireland, as may from time to time be determined by or in pursuance of a resolution of the Assembly; and a resolution under this paragraph may take effect from the date on which it is passed or from such other date as may be specified in the resolution.

(2) In relation to any time before the first resolution under paragraph (1) takes effect, there shall be payable to the holder of the office of Comptroller and Auditor General a salary in accordance with the relevant scale of salaries.

(3) The salary payable to a holder of the office of Comptroller and Auditor General shall be abated by the amount of any pension payable to him in respect of any public office in the United Kingdom or elsewhere to which he had previously been appointed or elected.

(4) The service of any person as Comptroller and Auditor General shall be treated for the purposes of the Superannuation (Northern Ireland) Order 1972 as service in employment in the civil service of Northern Ireland, but in computing the salary of a former holder of the office of Comptroller and Auditor General for the purposes of that Order—

- (a) any abatement of that salary under paragraph (3);
- (b) any temporary abatement of that salary in the national interest; and
- (c) any voluntary surrender of that salary in whole or in part,

shall be disregarded.

(5) There shall be charged on and issued out of the Consolidated Fund—

- (a) the salary of the Comptroller and Auditor General; and
- (b) any pension, allowance or gratuity payable to or in respect of the Comptroller and Auditor General by virtue of paragraph (4).

(6) In this Article—

“salary” does not include any amount certified by the Department to be a discretionary payment or a payment related solely to performance;

“relevant scale of salaries” means the scale of salaries for the time being payable to a Permanent Secretary of a Northern Ireland department or, where there are two or more such scales, the higher or highest of those scales.

- (7) During the interim period this Article shall have effect as if—
- (a) in paragraph (1) for the words from “a resolution of the Assembly” to the end there were substituted the words
 - “an order made by the Secretary of State; and an order under this paragraph—
 - (a) shall take effect from such date (whether before or after the working of the order)
 - (b) shall be subject to annulment in pursuance of a resolution of either House of Parliament in like manner as a statutory instrument, and section 5 of the Statutory Instruments Act 1946 shall apply accordingly.”;
 - (b) in paragraph (2) for the word “resolution” there were substituted the word “order”.

The Northern Ireland Audit Office

- 5.—(1) There shall be a Northern Ireland Audit Office consisting of—
- (a) the Comptroller and Auditor General, who shall be the head of that Office; and
 - (b) the staff appointed by him under this Order.
- (2) Schedule 1 shall have effect in relation to the Northern Ireland Audit Office.

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”.

Audit fees

7.—(1) Subject to paragraph (2), the Comptroller and Auditor General may charge a fee for auditing the accounts of any person or body.

(2) The Comptroller and Auditor General shall not without the consent of a Northern Ireland department charge a fee for auditing the accounts of a person or body whose functions are discharged

on behalf of the Crown; and this Article shall not be construed as authorising the charging of a fee for the audit by agreement of the accounts of any other person or body unless the agreement so provides.

(3) Any fee received by the Comptroller and Auditor General by virtue of this Article shall be paid by him into the Consolidated Fund.