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STATUTORY INSTRUMENTS

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**1987 No. 460**

**The Audit (Northern Ireland) Order 1987**

**PART IV**

**MISCELLANEOUS AND SUPPLEMENTARY**

**Form of appropriation accounts**

**12.** Section 12 of the Act of 1921 (which prescribes the form of appropriation accounts) shall cease to have effect.

**Examination of appropriation accounts**

**13.** In the Act of 1921—

- (a) in section 15 the words from “Provided that” to “action accordingly” (which enable the Department to require the Comptroller and Auditor General to examine vouchers) shall cease to have effect;
- (b) in section 16 for the words from the beginning to “such authority” (which enable the Department to require the Comptroller and Auditor General to ascertain whether any expenditure is supported by the authority of the Department) there shall be substituted the words

“If in examining an appropriation account it appears to the Comptroller and Auditor General that the account includes any material expenditure requiring the authority of the Department of Finance and Personnel which has been incurred without such authority he shall report that fact to that Department.”

**Examination of other accounts**

**14.—(1)** For section 20 of the Act of 1921 there shall be substituted the following section—

**“20 Examination of accounts specified by order.**

(1) The Comptroller and Auditor General shall examine the accounts of any person or body specified by an order made by the Department of Finance and Personnel; and no such order shall be made unless a draft of it has been laid before and approved by a resolution of the Assembly.

(2) The Comptroller and Auditor General shall make any examination required under paragraph (1) with as little delay as possible, and when the examination of any account has been completed shall sign a certificate to the account recording the result of his examination, and a copy of the account so certified shall be sent to the person or body in question.”

(2) In the Act of 1921 the following provisions shall cease to have effect, namely—

- (a) section 20A (audit of accounts of charities); and

- (b) in section 23 the words from “If, in the course” to the end (settlement of disputes between Comptroller and Auditor General and persons rendering accounts).

**Amendment and Repeals**

**15.—**(1) References to the Exchequer and Audit Department in any statutory provision or document passed or made before 1st April 1987 shall, in relation to any time after that day, be construed as references to the Northern Ireland Audit Office.

(2) The statutory provisions mentioned in Schedule 3 are hereby repealed to the extent specified in the third column of that Schedule.