

## SCHEDULES

2

Article 6(4).

### THE AUDITOR OF THE NORTHERN IRELAND AUDIT OFFICE

1.—(1) The auditor shall be a member of one or more of the bodies mentioned in sub-paragraph (2) or shall have such other qualifications as may be approved for the purposes of this Schedule by the Department; and a firm shall not be appointed unless each of its members is a member of one or more of those bodies.

(2) The bodies referred to in sub-paragraph (1) are—

- (a) the Institute of Chartered Accountants in England and Wales;
- (b) the Institute of Chartered Accountants of Scotland;
- (c) the Chartered Association of Certified Accountants;
- (d) the Chartered Institute of Public Finance and Accountancy;
- (e) the Institute of Chartered Accountants in Ireland; and
- (f) any other body of accountants established in the United Kingdom and for the time being approved by the Department for the purposes of this Schedule.

(3) The auditor shall be appointed at such remuneration and on such other terms and conditions as the Department may determine; and the remuneration of the auditor shall be defrayed as part of the expenses of the Northern Ireland Audit Office.

2. The auditor shall have power to carry out economy, efficiency and effectiveness examinations of the use of resources by the Northern Ireland Audit Office.

3. The auditor shall have a right of access at all reasonable times to all such documents as appear to him necessary for the purposes of the audit and shall be entitled to require from any person holding or accountable for any such documents such information and explanation as he thinks necessary for those purposes.

4.—(1) The provisions of section 15 of the Act of 1921 (examination of appropriation accounts) shall, with the necessary modifications, apply to the examination by the auditor of the appropriation accounts of the Northern Ireland Audit Office as they apply to the examination by the Comptroller and Auditor General of the appropriation accounts of a Northern Ireland Department.

(2) On completion of his examination the auditor shall certify the appropriation account and submit it, together with his report thereon, to the Department for presentation to the Assembly.

(3) During the interim period sub-paragraph (2) shall have effect as if for the words “Department for presentation to the Assembly” there were substituted the words “Secretary of State for presentation to the House of Commons”.