STATUTORY INSTRUMENTS

2003 No. 418

The Audit and Accountability (Northern Ireland) Order 2003

Access to information for purposes of audit or examination

Access to documents of third parties: restrictions and exclusions

4.—(1) The Comptroller and Auditor General shall not for the purposes of any audit or examination exercise any right conferred by Article 3 in relation to a person mentioned in paragraph (3)(c) or (d) or (as the case may be) (4)(c) or (d) of that Article unless he determines—

(a) that it is necessary to do so for the proper conduct of the audit or examination; and

(b) that, in the circumstances of the case, it is reasonable to do so.

(2) Paragraphs (3)(c) and (4)(c) of Article 3 do not apply in relation to any payment made to an individual under—

(a) any legislation to which section 87 of the Northern Ireland Act 1998 (c.47) applies for the time being (social security, child benefit and pensions legislation);

(b) the Employment and Training Act (Northern Ireland) 1950 (c.29); or

(c) any other statutory provision prescribed by order made by the Department subject to negative resolution.

(3) Paragraphs (3)(c) and (d) and (4)(c) and (d) of Article 3 do not authorise access to the documents held or controlled by—

(a) any department or Minister of the Government of the United Kingdom; or

(b) any other body whose accounts are required under any statutory provision to be audited by the Comptroller and Auditor General appointed under section 6 of the Exchequer and Audit Departments Act 1866 (c.39).

Changes to legislation:
There are currently no known outstanding effects for the The Audit and Accountability (Northern Ireland) Order 2003, Section 4.