
STATUTORY INSTRUMENTS

2003 No. 418

The Audit and Accountability (Northern Ireland) Order 2003

Reorganisation of audit arrangements

Reorganisation of health and personal social services audit

6. For Articles 90 to 92A of the [Health and Personal Social Services \(Northern Ireland\) Order 1972 \(NI 14\)](#) (accounts and audit of health and personal social services bodies) there shall be substituted—

“Accounts and audit: health and personal social services bodies

90.—(1) Each body to which this Article applies shall—

- (a) keep proper accounts and proper records in relation to the accounts; and
- (b) prepare a statement of accounts in respect of each financial year.

(2) The statement of accounts shall—

- (a) be in such form; and
- (b) contain such information,

as the Department may, with the approval of the Department of Finance and Personnel, direct.

(3) Each body to which this Article applies shall, within such period after the end of each financial year as the Department may direct, send copies of the statement of accounts relating to that year to—

- (a) the Department; and
- (b) the Comptroller and Auditor General for Northern Ireland.

(4) The Comptroller and Auditor General shall—

- (a) examine, certify and report on every statement of accounts sent to him under this Article; and
- (b) send a copy of his report to the Department.

(5) The Department shall lay a copy of the statement of accounts and of the Comptroller and Auditor General’s report before the Assembly.

(6) This Article applies to—

- (a) Health and Social Services Boards;
- (b) the Agency;
- (c) special agencies; and
- (d) HSS trusts.

Accounts of endowments and other property held on trust

91.—(1) Each body to which this Article applies shall—

- (a) keep proper accounts of endowments and other property held on trust by the body and proper records in relation to the accounts; and
 - (b) prepare a statement of those accounts in respect of each financial year.
- (2) The statement of accounts shall—
- (a) be in such form; and
 - (b) contain such information,
- as the Department may, with the approval of the Department of Finance and Personnel, direct.
- (3) Each body to which this Article applies shall, within such period after the end of each financial year as the Department may direct, send copies of the statement of accounts relating to that year to—
- (a) the Department; and
 - (b) the Comptroller and Auditor General for Northern Ireland.
- (4) The Comptroller and Auditor General shall—
- (a) examine, certify and report on every statement of accounts sent to him under this Article; and
 - (b) send a copy of his report to the Department.
- (5) The Department shall lay a copy of the statement of accounts and of the Comptroller and Auditor General’s report before the Assembly.
- (6) This Article applies to—
- (a) Health and Social Services Boards;
 - (b) special agencies;
 - (c) HSS trusts; and
 - (d) the trustees for an HSS trust appointed in pursuance of Article 16 of the 1991 Order.”.