
STATUTORY INSTRUMENTS

2005 No. 1968

The Local Government (Northern Ireland) Order 2005

PART II

LOCAL GOVERNMENT AUDIT

Auditors' reports and recommendations

General report

10.—(1) When a local government auditor has concluded his audit of the accounts of any body under this Part he shall, subject to paragraph (2), enter on the relevant statement of accounts prepared pursuant to regulations under Article 24—

- (a) a certificate that he has completed the audit in accordance with this Part, and
- (b) his opinion on the statement of accounts.

(2) Where an auditor makes a report to the body concerned under Article 9 at the conclusion of the audit, he may include the certificate and opinion referred to in paragraph (1) in that report instead of making an entry on the statement of accounts.