
STATUTORY INSTRUMENTS

2005 No. 1968

The Local Government (Northern Ireland) Order 2005

PART II

LOCAL GOVERNMENT AUDIT

Public inspection and right to make objection

Right to make objections at audit

18.—(1) At each audit of accounts under this Part an interested person may attend before the [^{F1}local government] auditor and (in accordance with paragraph (2)) make objections as to—

- (a) any matter in respect of which the [^{F1}local government] auditor could take action under Article 19 or 20; or
- (b) any other matter in respect of which the [^{F1}local government] auditor could make a report under Article 9.

(2) No objection may be made under paragraph (1) unless the [^{F2}local government] auditor has received written notice of the proposed objection and of the grounds on which it is to be made.

(3) An interested person sending a notice to [^{F3}the local government auditor] for the purposes of paragraph (2) shall at the same time send a copy of the notice to the body whose accounts are being audited.

(4) In this Article “interested person” means—

- (a) a local elector for the district of the body to which the audit relates; or
- (b) a person liable for rates in respect of any hereditament situated in that district; or
- (c) a representative of a person mentioned in sub-paragraph (a) or (b).

F1 Words in art. 18(1) inserted (2.6.2014) by [Local Government Act \(Northern Ireland\) 2014 \(c. 8\)](#), s. 129, [Sch. 7 para. 15\(2\)](#) (with s. 124(4)); S.R. 2014/153, art. 2, Sch. 1

F2 Words in art. 18(2) inserted (2.6.2014) by [Local Government Act \(Northern Ireland\) 2014 \(c. 8\)](#), s. 129, [Sch. 7 para. 15\(3\)](#) (with s. 124(4)); S.R. 2014/153, art. 2, Sch. 1

F3 Words in art. 18(3) substituted (2.6.2014) by [Local Government Act \(Northern Ireland\) 2014 \(c. 8\)](#), s. 129, [Sch. 7 para. 15\(4\)](#) (with s. 124(4)); S.R. 2014/153, art. 2, Sch. 1

Modifications etc. (not altering text)

C1 Art. 18(1): power to amend conferred (2.6.2014) by [Local Government Act \(Northern Ireland\) 2014 \(c. 8\)](#), [ss. 109, 129](#) (with s. 124(4)); S.R. 2014/153, art. 2, Sch. 1

Changes to legislation:

There are currently no known outstanding effects for the The Local Government (Northern Ireland) Order 2005, Section 18.