
STATUTORY INSTRUMENTS

2005 No. 1968

The Local Government (Northern Ireland) Order 2005

PART II

LOCAL GOVERNMENT AUDIT

Action by the auditor

Declaration that item of account is unlawful

19.—(1) Where it appears to a local government auditor at any audit held by him that any item of account is contrary to law, he may apply to the High Court for a declaration that the item is contrary to law except where it is sanctioned by the Department.

(2) On an application under this Article the High Court may make or refuse to make the declaration applied for, and where the High Court makes that declaration, then, subject to paragraph (3), it may also—

- (a) order that any person responsible for incurring or authorising any expenditure declared unlawful shall repay it in whole or in part to the body concerned and, where two or more persons are found to be responsible, that they shall be jointly and severally liable to repay it as aforesaid;
- (b) if any such expenditure exceeds £2,000 and the person responsible for incurring or authorising it is, or was at the time of his conduct in question, a member of the body concerned, order him to be disqualified for being elected or being a member of a council for a specified period; and
- (c) order rectification of the accounts.

(3) The High Court shall not make an order under paragraph (2)(a) or (b) if it is satisfied that the person responsible for incurring or authorising any such expenditure acted reasonably or in the belief that the expenditure was authorised by law, and in any other case shall have regard to all the circumstances, including that person's means and ability to repay that expenditure or any part of it.

(4) Any person who has made an objection under Article 18(1)(a) and is aggrieved by a decision of an auditor not to apply for a declaration under this Article may—

- (a) not later than 6 weeks after he has been notified of the decision, require the auditor to state in writing the reasons for his decision; and
- (b) appeal against the decision to the High Court,

and on any such appeal the High Court shall have the same powers in relation to the item of account to which the objection relates as if the auditor had applied for a declaration under paragraph (1) in relation to the item of account.

(5) On an application or appeal under this Article relating to the accounts of a body, the High Court may make such order as it thinks fit for the payment by that body of expenses incurred in connection with the application or appeal by—

Changes to legislation: There are currently no known outstanding effects for the The Local Government (Northern Ireland) Order 2005, Section 19. (See end of Document for details)

- (a) the auditor;
- (b) the person to whom the application or appeal relates; or
- (c) the person by whom the appeal is brought.

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Modifications etc. (not altering text)

C1 [Art. 19](#): power to repeal conferred (2.6.2014) by [Local Government Act \(Northern Ireland\) 2014 \(c. 8\)](#), [ss. 109\(a\), 129](#) (with [s. 124\(4\)](#)); [S.R. 2014/153](#), art. 2, Sch. 1

Changes to legislation:

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