
STATUTORY INSTRUMENTS

2005 No. 1968

The Local Government (Northern Ireland) Order 2005

PART II

LOCAL GOVERNMENT AUDIT

Audit of accounts

Audit of accounts of councils, etc.

3.—(1) The accounts of every local government body—

(a) shall be made up to the end of each financial year; and

(b) shall be audited in accordance with this Part by [^{F1}the local government auditor] .

(2) In this Part “local government body” means—

(a) a council;

(b) a committee of a council for which accounts are separately kept;

(c) a joint committee of two or more councils.

(3) Without prejudice to section 19(9)(c) of the principal Act, in its application to a joint committee this Part has effect as if any reference to the district of a council included a reference to the districts of all the councils which have concurred in appointing a joint committee.

F1 Words in art. 3(1)(b) substituted (2.6.2014) by [Local Government Act \(Northern Ireland\) 2014 \(c. 8\)](#), s. 129, [Sch. 7 para. 1](#) (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 3.