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STATUTORY INSTRUMENTS

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**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 a local government auditor assigned by the Department, after consultation with the Comptroller and Auditor General for Northern Ireland.

(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.