
STATUTORY INSTRUMENTS

2005 No. 1968

The Local Government (Northern Ireland) Order 2005

PART II

LOCAL GOVERNMENT AUDIT

Audit of accounts

General duties of local government auditors

6.—(1) In auditing accounts required to be audited in accordance with this Part, a local government auditor shall by examination of the accounts and otherwise satisfy himself—

- (a) that they are prepared in accordance with regulations under Article 24;
- (b) that they comply with the requirements of all other statutory provisions applicable to the accounts;
- (c) that proper practices have been observed in the compilation of the accounts; and
- (d) that the body whose accounts are being audited has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

(2) In auditing any such accounts the auditor shall comply with the code of audit practice as for the time being in force under Article 5.

(3) In relation to a local government body the reference to proper practices in paragraph (1)(c) is a reference to those accounting practices—

- (a) which the body is required to follow by virtue of any statutory provision; or
- (b) which, whether by reference to any generally recognised published code or otherwise, are regarded as proper accounting practices to be followed in the keeping of accounts of local government bodies, either generally or of the description concerned;

but, in the event of any conflict in any respect between the practices falling within sub-paragraph (a) and those falling within sub-paragraph (b), only those falling within sub-paragraph (a) are to be regarded as proper practices.