

LOCAL GOVERNMENT (NORTHERN IRELAND) ORDER 2005

S.I. 2005 1968

EXPLANATORY MEMORANDUM

COMMENTARY ON ARTICLES

Article 7 - Auditors' right to documents and information

13. This Article gives a local government auditor the right of access to every document relating to a local government body under audit, thereby enabling the auditor to obtain documents that are in the possession of a third party. The Article also provides that an auditor may require persons to provide an explanation or, if necessary, to appear before him to explain or provide documents which the auditor considers necessary for audit purposes.