
STATUTORY RULES OF NORTHERN IRELAND

2002 No. 115

**Local Government Pension Scheme (Amendment)
Regulations (Northern Ireland) 2002**

Accounts, audit and annual report

6. For regulation L2 there shall be substituted the following—

“L2.—(1) The Committee shall keep accounts of all financial transactions of the fund.

(2) The Secretary of the Committee shall prepare the financial statements for the financial year ended 31st March 2002 and subsequent financial years in accordance with paragraph (3) and shall forward three copies of the financial statements duly signed and dated by him to the Department not later than 30th June after the expiration of the financial year to which the financial statements relate.

(3) The financial statements shall comprise—

- (a) a Foreword;
- (b) a Statement of the Committee’s Responsibilities;
- (c) an Accounting Officer’s Statement;
- (d) Fund Account;
- (e) Net Assets Statement; and

shall contain the information specified in Schedule L2.

(4) The financial statements shall give a true and fair view of the Fund Account for the financial year, and the Net Assets Statement as at the end of the financial year.

(5) The financial statements kept by the Committee shall be audited annually by a local government auditor who shall report on the financial statements audited and shall send his report, together with two audited copies of the financial statements duly signed and dated by him, to the Department within 14 days after completion of the audit.

(6) The Department on receipt of the auditor’s report and the audited copies of the financial statements shall send a copy of such report and financial statements to the Secretary of the Committee who shall—

- (a) lay such copy of such report and financial statements before the next meeting of the Committee; and
- (b) forward a copy of such report and financial statements to each employing authority.

(7) The local government auditor may require—

- (a) the production before him of all documents and financial records of the Committee which he thinks necessary for the purpose of the audit;
- (b) any person holding or accountable for any such documents or financial records to appear before him at the audit or any adjournment thereof; and

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- (c) any such person to make and sign a declaration as to the correctness of the documents or financial records.
- (8) The Committee shall annually at such time as the Department may direct make to it a report of its proceedings during the preceding year, and the Department shall lay a copy of such report before the Assembly.”.