

2020 No. 120

LOCAL GOVERNMENT

**The Local Government (Accounts and Audit) (Coronavirus)
(Amendment) Regulations (Northern Ireland) 2020**

Made - - - - - *29th June 2020*

Coming into operation - *30th June 2020*

The Department for Communities^(a) makes the following Regulations in exercise of the powers conferred by Article 24 of the Local Government (Northern Ireland) Order 2005^(b) and now vested in it^(c).

In accordance with Article 24(4) of that Order the Department has consulted councils, such associations or bodies representative of councils, such associations or bodies representative of officers of councils and such other persons or bodies as appear to the Department to be appropriate.

Citation and commencement

1. These Regulations may be cited as the Local Government (Accounts and Audit) (Coronavirus) (Amendment) Regulations (Northern Ireland) 2020 and shall come into operation on 30th June 2020.

Amendment of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015

2. The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015^(d) shall be amended in accordance with regulations 3 and 4.

3. In regulation 8 (signing, approval and publication of statement of accounts)—

- (a) at the beginning of paragraph (2), insert “Subject to paragraph (7),”;
- (b) in paragraph (3) for “paragraph (4)” substitute “paragraphs (4) and (8)”; and
- (c) after paragraph (6) insert—

“(7) Paragraph (2) applies in relation to the signing, dating and certifying of the statement of accounts relating to the financial year beginning in 2019 as if for “30th June” there were substituted “31st August”.

(a) Formerly known as the Department for Social Development; see the Departments Act (Northern Ireland) 2016 c.5 (NI).

(b) S.I. 2005/1968 (N.I. 18)

(c) See S.R. 2016 No. 76, Article 8 of and Schedule 5 to the Departments (Transfer of Functions) Order (Northern Ireland) 2016 transferred functions to the Department for Communities which were previously exercisable by the Department of the Environment

(d) S.R. 2015 No. 106

(8) Paragraph (3) applies in relation to the publication of documents relating to the financial year beginning in 2019 as if for “no later than 30th September” there were substituted “no later than 31st December”.

4. In regulation 10 (signing, approval and publication of statement of accounts)—

- (a) at the beginning of paragraph (2), insert “Subject to paragraph (7),”;
- (b) in paragraph (3) for “paragraph (4)” substitute “paragraphs (4) and (8)”; and
- (c) after paragraph (6) insert—

“(7) Paragraph (2) applies in relation to the signing, dating and certifying of the statement of accounts relating to the financial year beginning in 2019 as if for “30th June” there were substituted “31st August”.

(8) Paragraph (3) applies in relation to the publication of documents relating to the financial year beginning in 2019 as if for “no later than 30th September” there were substituted “no later than 31st December”.

Sealed with the Official Seal of the Department for Communities on 29th June 2020



Anthony Carleton
A senior officer of the Department for Communities

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 (“the 2015 Regulations”) make provision with respect to the accounts and audit of local government bodies whose accounts are required to be audited in accordance with Part II (local government audit) of the Local Government (Northern Ireland) Order 2005.

In anticipation of the potential disruption to relevant authorities caused by the spread of coronavirus, these Regulations amend the 2015 Regulations to extend the deadlines for relevant authorities to certify and publish their annual accounts and supporting documents in relation to the financial year beginning on 1st April 2019.

Regulation 1 deals with the citation and commencement of these Regulations.

Regulation 2 introduces amendments to the 2015 Regulations.

Regulations 3 and 4 amends regulations 8 (larger local government bodies) and 10 (smaller local government bodies) of the 2015 Regulations, respectively.

For the financial year beginning 1st April 2019, these amendments extend the deadline for relevant authorities:

- to sign, date and certify their statement of accounts and supporting documents (together with any certificate or opinion of the local auditor), from 30th June to 31st August; and
- to publish these documents, from 30th September to 31st December.

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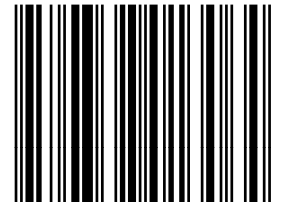
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