



Exchequer and Audit Act (Northern Ireland) 1921

1921 CHAPTER 2

ACCOUNTS OTHER THAN APPROPRIATION ACCOUNTS

19 Examination of accounts of receipts of revenue.

[^{F1}(1^{F1}) The accounts of the receipts of revenue by every Department and the accounts of every receiver of money which is by law payable into the ...^{F2} Exchequer shall be examined by the Comptroller and Auditor-General on behalf of the House of Commons, in order to ascertain that adequate regulations and procedure have been framed to secure an effective check on the assessment, collection and proper allocation of revenue, and the Comptroller and Auditor-General shall satisfy himself that any such regulations and procedure are being duly carried out.

The Comptroller and Auditor-General shall make such examination as he thinks fit with respect to the correctness of the sums brought to account in respect of such revenue as aforesaid, and shall, together with his report on the [^{F1} resource accounts]^{F1} of the Departments concerned, present to the House of Commons a report on the results of any such examination.

[^{F1}(2) The accounts referred to in subsection (1) shall be prepared in accordance with directions issued by the Department.^{F1}]

F1 2001 c. 6 (NI)

F2 1956 c.17 (NI)

Changes to legislation:

There are currently no known outstanding effects for the Exchequer and Audit Act (Northern Ireland) 1921, Section 19.