



2001 CHAPTER 6

*Miscellaneous*

**Inspections by Comptroller and Auditor General**

- 22.—**(1) The Comptroller and Auditor General may inspect—
- (a) the accounts of any body to which this section applies, and
  - (b) any documents relating to those accounts which are held or controlled —
    - (i) by the body; or
    - (ii) in pursuance of arrangements made by the body for the compiling or handling of any of its financial records.
- (2) The Comptroller and Auditor General shall not exercise his powers under subsection (1) in relation to a body unless it appears to him that—
- (a) it is appropriate to do so in view of public concern about any matter relating to the finances of the body or its financial transactions, or
  - (b) it is otherwise appropriate to do so in the public interest.
- (3) Subject to subsection (4), this section applies to a body if it appears to the Comptroller and Auditor General that—
- (a) the accounts of the body are not required to be examined by, and are not otherwise open to the inspection of, the Comptroller and Auditor General by virtue of—
    - (i) any statutory provision,
    - (ii) any agreement made between that body and a Northern Ireland department, or

- (iii) any conditions imposed by a Northern Ireland department in pursuance of any statutory power, whether in connection with the provision of financial assistance or otherwise, and
  - (b) the body exercises functions of a public nature or is entirely or substantially funded from public money.
- (4) This section does not apply to a district council.
- (5) Any person who holds or has control of any accounts or other documents mentioned in subsection (1) shall give the Comptroller and Auditor General any assistance, information or explanation which he requires in relation to any of those documents.
- (6) The Comptroller and Auditor General may report to the Assembly the results of any inspection carried out by him under this section.