
STATUTORY INSTRUMENTS

2003 No. 424

The Education and Libraries (Northern Ireland) Order 2003

PART III

BOARDS: FINANCE AND THE DUTY OF BEST VALUE

Financing of boards

Accounts of boards

- 12.**—(1) A board shall keep accounts in such form as the Department may direct.
- (2) A board shall prepare a statement of accounts in respect of each financial year in such form and containing such information as the Department, with the approval of the Department of Finance and Personnel, may direct.
- (3) A board shall send copies of the statement of accounts to each of the funding departments and the Comptroller and Auditor General for Northern Ireland by such date as the Department may direct.
- (4) The Comptroller and Auditor General shall—
- (a) examine, certify and report on the statement of accounts; and
 - (b) send a copy of his report to the board and to each of the funding departments.
- (5) The annual report of a board laid before the Assembly under Article 38 shall include—
- (a) the statement of accounts of the board for that year; and
 - (b) the report of the Comptroller and Auditor General thereon.
- (6) In the discharge of his functions under this Article, the Comptroller and Auditor General—
- (a) shall have right of access to the books, accounts and records of the funding departments and the boards; and
 - (b) may require from any member or officer (or former member or officer) of a board such information relating to the affairs of the board as he may consider necessary for the proper discharge of those functions.
- (7) Before issuing directions under this Article the Department shall consult the other funding departments.