
STATUTORY INSTRUMENTS

2005 No. 1968

The Local Government (Northern Ireland) Order 2005

PART II

LOCAL GOVERNMENT AUDIT

Auditors' reports and recommendations

Consideration of reports or recommendations

- 12.**—(1) A local government body shall consider in accordance with this Article and Article 13—
- (a) any report under Article 9, and
 - (b) any written recommendation within paragraph (2),
- sent to the body in connection with the audit of its accounts.
- (2) A written recommendation is within this paragraph if—
- (a) it is made to the body concerned by a local government auditor; and
 - (b) in the document containing it, the auditor states that in his opinion it should be considered under this Article.
- (3) The body concerned shall consider the report or recommendation at a meeting held before the end of the period of one month beginning with the day on which the report or recommendation was sent to the body.
- (4) At that meeting the body shall decide—
- (a) whether the report requires the body to take any action or whether the recommendation is to be accepted; and
 - (b) what, if any, action to take in response to the report or recommendation.
- (5) If an auditor is satisfied that it is reasonable to allow more time for the body to comply with its duties under paragraphs (3) and (4) in relation to a report or recommendation, the auditor may, in relation to that report or recommendation, extend the period of one month mentioned in paragraph (3).
- (6) A period may be extended under paragraph (5) more than once.
- (7) Nothing in section 18, 19 or 47A of the principal Act (delegation of functions) applies to a duty imposed on a local government body by this Article.
- (8) This Article does not affect any duties (so far as they relate to the subject matter of a report or recommendation sent to a local government body) which are imposed by or under any other statutory provision.