

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made under Article 24 of the Local Government (Northern Ireland) Order 2005. They make amendments to the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 requiring a local government body to ensure that its financial management is adequate and effective and that it has a sound system of internal control which it regularly reviews. The Regulations also require a local government body to maintain an adequate and effective system of internal audit in accordance with proper internal audit practices.