
STATUTORY RULES OF NORTHERN IRELAND

2006 No. 522

**Local Government (Accounts and Audit)
(Amendment) Regulations (Northern Ireland) 2006**

Amendment to the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006

2.—(1) The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006⁽¹⁾ shall be amended in accordance with paragraphs (2) to (4).

(2) After regulation 2 insert—

“Responsibility for financial management

2A.—(1) A local government body shall ensure that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of its functions and includes arrangements for the management of risk.

(2) A local government body shall conduct a review at least once in each financial year of the effectiveness of its system of internal control.

(3) The findings of the review referred to in paragraph (2) shall be considered by a committee of the local government body, or by the members of the body meeting as a whole, and following that consideration, shall approve a statement on internal control, prepared in accordance with proper practices in relation to internal control.

(4) A local government body shall include the statement referred to in paragraph (3) with the statement of accounts it is obliged to publish in accordance with regulation 6.”

(3) After regulation 3 insert—

“Internal audit

3A.—(1) A local government body shall maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with proper practices in relation to internal control.

(2) Any officer or member of a local government body shall, if the body requires—

(a) make available such documents of the body which relate to its accounting and other records as appear to that body to be necessary for the purpose of the audit; and

(b) supply the body with such information and explanation as that body considers necessary for that purpose.

(3) A local government body shall, at least once in each financial year, conduct a review of the effectiveness of its system of internal audit.

(4) The findings of the review referred to in paragraph (3) shall be considered, as part of the consideration of the system of internal control referred to in paragraph (3) of regulation 2A, by the committee or meeting referred to in that paragraph.”

(4) In regulation 16, after “regulations” insert “2A(2) to (4), 3A(2) to (4),”.