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STATUTORY RULES OF NORTHERN IRELAND

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**2013 No. 42**

**The Companies (Public Sector  
Audit) Order (Northern Ireland) 2013**

**Interpretation**

**2.** In this Order—

“accounts” includes a statement of accounts;

“the 2006 Act” means the Companies Act [2006 \(c. 46\)](#);

“financial year” has the meaning given by section 390 of the 2006 Act;

“the Comptroller and Auditor General” means the Comptroller and Auditor General for Northern Ireland;

“relevant financial year” means any financial year ending after the coming into operation of this Order;

“the Sponsor Department” means, in relation to each body listed in the Schedule, the Department specified opposite thereto.