
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 106

LOCAL GOVERNMENT

**The Local Government (Accounts and
Audit) Regulations (Northern Ireland) 2015**

Made - - - - 27th February 2015

Coming into operation 1st April 2015

**THE LOCAL GOVERNMENT (ACCOUNTS AND
AUDIT) REGULATIONS (NORTHERN IRELAND) 2015**

PART 1

1. Citation, commencement and application
2. Interpretation
3. Revocations and saving of regulations

PART 2

4. Responsibility for financial management and internal control
5. Accounting records and control systems
6. Internal audit

PART 3

7. Statement of accounts
8. Signing, approval and publication of statement of accounts

PART 4

9. Statement of accounts
10. Signing, approval and publication of statement of accounts

PART 5

11. Appointment of date for the exercise of rights of the public
12. Procedure for public inspection of accounts
13. Alteration of accounts

Status: This is the original version (as it was originally made).

14. Notice of public rights
 15. Written notice of proposed objection
 16. Notice of conclusion of audit
 17. Publication of annual audit letter
 18. Joint committees
- Signature
Explanatory Note