
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 (the 2005 Order). They make provision with respect to the accounts and audit of local government bodies whose accounts are required to be audited in accordance with Part II of the 2005 Order.

Regulation 4 makes provision in respect of the financial management and internal control that are to be kept by the local government bodies to which these regulations apply.

Regulation 5 makes provision in respect of the accounting records and control systems that are to be kept by the local government bodies to which these regulations apply.

Regulation 6 requires a local government body to undertake an adequate and effective internal audit of its accounting records and of its system of risk management, internal control and governance processes using internal auditing standards in force from time to time.

Regulation 7 makes provision for a larger local government body to prepare a statement of accounts for each financial year in the form directed by the Department of the Environment (the Department).

Regulation 8 makes provision in respect of the signing, approval and publication of statement of accounts by a larger local government body and lays down procedures for occasions when the statement of accounts cannot be agreed. The regulation requires the chief financial officer to sign, date and certify the statement of accounts before a date directed by the Department.

Regulation 9 makes provision for a smaller local government body to prepare a statement of accounts for each financial year in the form directed by the Department.

Regulation 10 makes provision in respect of the signing, approval and publication of statement of accounts by a smaller local government body and lays down procedures for occasions when the statement of accounts cannot be agreed. The regulation requires the chief financial officer to sign, date and certify the statement of accounts before a date directed by the Department.

Regulation 11 requires a local government auditor to appoint a date on or after which an interested person (i.e. a local elector, a person liable for rates in the district of the local government body or a representative of those persons) may exercise his rights under Articles 17(2) and 18(1) of the 2005 Order. Article 17(2) provides that an interested person is entitled to question the local government auditor about the accounts and Article 17(2) provides that he may attend before the local government auditor and make objections regarding the accounts.

Regulation 12 requires that a local government body must make its accounts and other documents available for public inspection for 20 working days before the date appointed by the local government auditor under regulation 11.

Regulation 13 provides that the accounts and other documents made available for public inspection shall not be altered after they have been made available, except with the consent of the local government auditor.

Regulation 14 requires a local government body to give notice by publication on its website about matters relating to the right of public inspection of accounts and other documents. The notice must be published public at least 14 days before the start of the period during which the accounts and other documents are to be made available pursuant to regulation 12.

Regulation 15 makes provision in respect of the contents of any written notice of a proposed objection that an interested person must give the local government auditor.

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

Regulation 16 provides that, after the conclusion of an audit, a local government body must give notice by publication on its website that the audit of its accounts has been concluded and that its accounts are available for inspection by members of the public.

Regulation 17 makes provision in respect of the publication of the annual audit letter that a local government body receives from the local government auditor.

Regulation 18 requires that, prior to the publication of the notice referred to in regulation 16, a joint committee must give each of its constituent councils a copy of the local government auditor's report and its statement of accounts.