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STATUTORY RULES OF NORTHERN IRELAND

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**2015 No. 106**

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

**PART 5**

**Inspection and Notice Procedure**

**Appointment of date for the exercise of rights of the public**

**11.** The local government auditor shall, for the purposes of the exercise of rights under Articles 17(2) and 18(1) of the 2005 Order, appoint a date on or after those rights may be exercised and shall notify the local government body concerned of that date.

**Procedure for public inspection of accounts**

**12.** A local government body, notified under regulation 11, must make the accounts and other documents mentioned in Article 17 of the 2005 Order available for public inspection for 20 working days before the date appointed by the local government auditor under that regulation.

**Alteration of accounts**

**13.** Except with the consent of the local government auditor, accounts and other documents must not be altered after the date on which they are first made available for inspection in pursuance of regulation 12.

**Notice of public rights**

**14.—(1)** Not later than 14 days before the commencement of the period during which the accounts and other documents are made available in pursuance of regulation 12 a local government body must give notice by publication on its website of the matters set out in paragraph (2).

(2) The matters referred to in paragraph (1) are—

- (a) the period during which the accounts and other documents referred to in paragraph (1) will be available for inspection in accordance with regulation 12;
- (b) the place at which, and the hours during which, they will be so available;
- (c) the name and address of the local government auditor;
- (d) the provisions contained in Article 17 and 18 of the 2005 Order; and
- (e) the date appointed under regulation 11.

### **Written notice of proposed objection**

15. Any written notice of a proposed objection given in pursuance of Article 18(2) of the 2005 Order must state the facts on which the interested person proposes to rely and shall contain, so far as possible—

- (a) particulars of any item of account which is alleged to be contrary to law; and
- (b) particulars of any matter in respect of which it is proposed that the local government auditor could make a report under Article 9 of that Order.

### **Notice of conclusion of audit**

16. As soon as reasonably possible after conclusion of an audit, a local government body must give notice by publication on its website stating that the audit has been concluded and that the statement of accounts is available for inspection by any member of the public and including—

- (a) a statement of the rights conferred on members of the public by Article 16 of the 2005 Order;
- (b) the address at which and the hours during which those rights may be exercised; and
- (c) details of where the statement of accounts can be found on the local government body's website.

### **Publication of annual audit letter**

17. As soon as reasonably practicable after receipt of the annual audit letter from the local government auditor a local government body must—

- (a) publish (which must include as a minimum publication on the local government body's website) the letter;
- (b) notify the local government auditor of the date of publication; and
- (c) make copies available for purchase by any person on payment of a reasonable sum.

### **Joint committees**

18. Prior to publication of the notice on its website referred to in regulation 16, a joint committee to which these Regulations apply shall deposit with each of its constituent councils a copy of the local government auditor's report and its statement of accounts.