

## 2001 CHAPTER 6

## Miscellaneous

## Economy, efficiency and effectiveness examinations by Comptroller and Auditor General

- **23.**—(1) Part III of the Audit (Northern Ireland) Order 1987 (NI 5) (economy, efficiency and effectiveness examinations) shall be amended as follows.
  - (2) In Article 8(3) (public bodies subject to examination under that Article)
    - (a) after sub-paragraph (b) there shall be inserted—
      - "(bb) any body—
        - (i) whose accounts are open to the inspection of the Comptroller and Auditor General by virtue of section 22 of the Government Resources and Accounts Act (Northern Ireland) 2001; and
        - (ii) which is a public sector body within the meaning of paragraph (7)";
    - (b) in paragraph (c) after "by virtue of any" there shall be inserted "other".
  - (3) At the end of Article 8 there shall be added the following paragraph—
    - "(7) For the purposes of this Part an authority or body is a public sector authority or body if—
      - (a) in the case of a company, its directors (or a majority of them) are appointed by a Northern Ireland department or a Minister of such a department;
      - (b) in the case of any other body, its members (or a majority of them) are so appointed; and

Changes to legislation: There are currently no known outstanding effects for the Government Resources and Accounts Act (Northern Ireland) 2001, Section 23. (See end of Document for details)

- (c) in the case of any authority, the authority is so appointed.".
- (4) In Article 9 (other bodies subject to examination) for paragraph (4) (bodies to which that Article applies) there shall be substituted—
  - "(4) This Article applies to any public sector authority or body within the meaning of Article 8(7)."

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