

## SCHEDULES

### SCHEDULE 7

#### MINOR AND CONSEQUENTIAL AMENDMENTS RELATING TO LOCAL GOVERNMENT AUDIT

##### *Local Government (Northern Ireland) Order 2005 (NI 18)*

**1** In Article 3 (audit of accounts of councils, etc.), in paragraph (1)(b) for the words from “a local government auditor” to the end substitute “ the local government auditor ”.

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**Commencement Information**

**II** Sch. 7 para. 1 in operation at 2.6.2014 by S.R. 2014/153, art. 2, Sch. 1

**2.**—(1) Amend Article 5 (code of audit practice) as follows.

(2) In paragraph (1)—

(a) omit “chief”;

(b) for “auditors are to carry out their functions under this Part” substitute “ the functions of the local government auditor under this Part are to be carried out ”.

(3) In paragraph (2)—

(a) omit “chief”;

(b) for “auditors” substitute “ the local government auditor ”.

(4) In paragraphs (4), (5), (6) and (8) omit “chief”.

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**Commencement Information**

**I2** Sch. 7 para. 2 in operation at 2.6.2014 by S.R. 2014/153, art. 2, Sch. 1

**3.**—(1) Amend Article 6 (general duties of local government auditors) as follows.

(2) In paragraph (1) for “a local” substitute “ the local ”.

(3) In paragraph (2) for “auditor” substitute “ local government auditor ”.

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*Changes to legislation: There are currently no known outstanding effects for the Local Government Act (Northern Ireland) 2014, Cross Heading: Local Government (Northern Ireland) Order 2005 (NI 18). (See end of Document for details)*

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(4) In the heading for “local government auditors” substitute “ the local government auditor ”.

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**Commencement Information**

**I3** Sch. 7 para. 3 in operation at 2.6.2014 by S.R. 2014/153, art. 2, Sch. 1

4.—(1) Amend Article 7 (auditors' right to documents and information) as follows.

(2) In paragraph (1) for “A” substitute “ The ”.

(3) In paragraph (2) for “A” substitute “ The ”.

(4) In paragraph (3) before “auditor” insert “ local government ”.

(5) In paragraphs (4) and (5) for “an auditor” substitute “ the local government auditor ”.

(6) In paragraph (6)—

(a) for “a local” substitute “ the local ”;

(b) in sub-paragraph (a) before “auditor” insert “ local government ”.

(7) In paragraph (7) for “an auditor” substitute “ the local government auditor ”.

(8) In the heading for “Auditors' right” substitute “ Right ”.

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**Commencement Information**

**I4** Sch. 7 para. 4 in operation at 2.6.2014 by S.R. 2014/153, art. 2, Sch. 1

5 In Article 8 (audit fees) for “local government auditors such fees as the Department” substitute “ the local government auditor such fees as the local government auditor ”.

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**Commencement Information**

**I5** Sch. 7 para. 5 in operation at 2.6.2014 by S.R. 2014/153, art. 2, Sch. 1

6.—(1) In Article 9 (immediate and other reports in the public interest) for “a local government auditor” substitute “ the local government auditor ”.

(2) In the cross-heading preceding that Article for “Auditors' reports” substitute “ Reports ”.

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**Commencement Information**

**I6** Sch. 7 para. 6 in operation at 2.6.2014 by S.R. 2014/153, art. 2, Sch. 1

**Changes to legislation:** There are currently no known outstanding effects for the Local Government Act (Northern Ireland) 2014, Cross Heading: Local Government (Northern Ireland) Order 2005 (NI 18). (See end of Document for details)

- 7.—(1) Amend Article 10 (general report) as follows.
- (2) In paragraph (1) for “a local” substitute “ the local ”.
- (3) In paragraph (2) for “an auditor” substitute “ the local government auditor ”.

**Commencement Information**

**I7** Sch. 7 para. 7 in operation at 2.6.2014 by S.R. 2014/153, art. 2, Sch. 1

8.—(1) Amend Article 11 (transmission and consideration of Article 9 reports) as follows.

- (2) In paragraphs (1) and (2) before “auditor” insert “ local government ”.

**Commencement Information**

**I8** Sch. 7 para. 8 in operation at 2.6.2014 by S.R. 2014/153, art. 2, Sch. 1

9.—(1) Amend Article 12 (consideration of reports or recommendations) as follows.

- (2) In paragraph (2)—
- (a) in sub-paragraph (a) for “a local” substitute “ the local ”;
- (b) in sub-paragraph (b) before “auditor” insert “ local government ”.

(3) In paragraph (5) for “an auditor” and “the auditor” substitute in each case “ the local government auditor ”.

**Commencement Information**

**I9** Sch. 7 para. 9 in operation at 2.6.2014 by S.R. 2014/153, art. 2, Sch. 1

10.—(1) Amend Article 13 (publicity for meeting under Article 12) as follows.

(2) In paragraph (1)(b) for “an auditor's” substitute “the local government auditor's”.

- (3) In paragraph (2)—
- (a) in sub-paragraph (a) for “auditor of its accounts” substitute “ local government auditor ”;
- (b) in sub-paragraph (b) before “auditor” insert “ local government ”.

**Commencement Information**

**I10** Sch. 7 para. 10 in operation at 2.6.2014 by S.R. 2014/153, art. 2, Sch. 1

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**11.—**(1) Amend Article 14 (additional publicity for immediate report) as follows.

(2) In paragraph (1) for “a local government auditor” substitute “ the local government auditor ”.

(3) In paragraph (5) before “auditor” insert “ local government ”.

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**Commencement Information**

**I11** [Sch. 7 para. 11](#) in operation at 2.6.2014 by [S.R. 2014/153, art. 2, Sch. 1](#)

**12.—**(1) Amend Article 15 (additional publicity for non-immediate report) as follows.

(2) In paragraph (1) for “a local government auditor” substitute “ the local government auditor ”.

(3) In paragraph (3)(b) before “auditor” insert “ local government ”.

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**Commencement Information**

**I12** [Sch. 7 para. 12](#) in operation at 2.6.2014 by [S.R. 2014/153, art. 2, Sch. 1](#)

**13.—**(1) Amend Article 16 (inspection of statements of accounts and auditors' reports) as follows.

(2) In paragraph (1)(b) for “a local” substitute “ the local ”.

(3) In the heading for “auditors” substitute “auditor's”.

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**Commencement Information**

**I13** [Sch. 7 para. 13](#) in operation at 2.6.2014 by [S.R. 2014/153, art. 2, Sch. 1](#)

**14** In Article 17 (inspection of documents and questions at audit), in paragraph (2) before “auditor” in both places where it occurs insert “ local government ”.

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**Commencement Information**

**I14** [Sch. 7 para. 14](#) in operation at 2.6.2014 by [S.R. 2014/153, art. 2, Sch. 1](#)

**15.—**(1) Amend Article 18 (right to make objections at audit) as follows.

(2) In paragraph (1) before “auditor” in each place where it occurs insert “ local government ”.

(3) In paragraph (2) before “auditor” insert “ local government ”.

*Changes to legislation: There are currently no known outstanding effects for the Local Government Act (Northern Ireland) 2014, Cross Heading: Local Government (Northern Ireland) Order 2005 (NI 18). (See end of Document for details)*

(4) In paragraph (3) for “an auditor” substitute “ the local government auditor ”.

**Commencement Information**

**I15** Sch. 7 para. 15 in operation at 2.6.2014 by S.R. 2014/153, art. 2, Sch. 1

**16.**—(1) Amend Article 21 (power of auditor to apply for judicial review) as follows.

(2) In paragraph (1) for “a local government auditor” substitute “ the local government auditor ”.

(3) In paragraph (2) for “a local” substitute “ the local ”.

(4) In the heading before “auditor” insert “ the local government ”.

**Commencement Information**

**I16** Sch. 7 para. 16 in operation at 2.6.2014 by S.R. 2014/153, art. 2, Sch. 1

**17** In Article 22 (extraordinary audits and inspections), in paragraph (1) for “a local” substitute “ the local ”.

**Commencement Information**

**I17** Sch. 7 para. 17 in operation at 2.6.2014 by S.R. 2014/153, art. 2, Sch. 1

**18** In Article 23 (provision for the audit of accounts of officers), in paragraph (1) for “auditor of the accounts of that body” substitute “ local government auditor ”.

**Commencement Information**

**I18** Sch. 7 para. 18 in operation at 2.6.2014 by S.R. 2014/153, art. 2, Sch. 1

**19.**—(1) Amend Article 25 (certification of claims, returns, etc.) as follows.

(2) In paragraph (1)—

(a) omit “chief”;

(b) in sub-paragraph (c) for “body’s” substitute “ local government ”.

(3) In paragraph (2) for “Department” substitute “ local government auditor ”.

**Commencement Information**

**I19** Sch. 7 para. 19 in operation at 2.6.2014 by S.R. 2014/153, art. 2, Sch. 1

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**20.**—(1) Amend Article 26 (studies for improving economy, efficiency and effectiveness) as follows.

(2) In paragraph (1) for “A local government auditor shall, if required by the Department or the chief local government auditor,” substitute “ The local government auditor may and, if required by the Department, shall ”.

(3) In paragraph (2)—

(a) for the words from the beginning to “consult” substitute “ Before undertaking any study under paragraph (1) the local government auditor shall consult ”;

(b) omit “Department or the chief” in the second place where it occurs.

(4) In paragraph (3) omit “concerned”.

(5) For paragraph (4) substitute—

“(4) Except in the case of a study required by the Department, the local government auditor shall publish or otherwise make available—

(a) the results of the study; and

(b) any recommendations made by the local government auditor as a result of the study.”.

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**Commencement Information**

**I20** Sch. 7 para. 20 in operation at 2.6.2014 by S.R. 2014/153, art. 2, Sch. 1

**21.**—(1) Amend Article 27 (restriction on disclosure of information) as follows.

(2) In paragraph (1) for “an auditor” substitute “ the local government auditor ”.

(3) In paragraph (2)(b) for “an auditor” substitute “ the local government auditor ”.

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**Commencement Information**

**I21** Sch. 7 para. 21 in operation at 2.6.2014 by S.R. 2014/153, art. 2, Sch. 1

**Changes to legislation:**

There are currently no known outstanding effects for the Local Government Act (Northern Ireland) 2014, Cross Heading: Local Government (Northern Ireland) Order 2005 (NI 18).