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STATUTORY INSTRUMENTS

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**1981 No. 228**

**Legal Aid, Advice and Assistance  
(Northern Ireland) Order 1981**

**[<sup>F1</sup>PART II**

**LEGAL ADVICE AND ASSISTANCE, AND LEGAL AID OTHER  
THAN FREE LEGAL AID AVAILABLE UNDER PART III**

Administration and finance

**[<sup>F1</sup>Accounts and audit**

**20.**—(1) The Law Society shall keep such accounts with respect to the legal aid fund as the [<sup>F2</sup> Lord Chancellor] may with the approval of the Treasury direct, and shall prepare in respect of each financial year a statement of accounts in such form as may be so directed.

(2) The accounts shall be audited by persons to be appointed in respect of each financial year by the [<sup>F2</sup> Lord Chancellor] and in accordance with a scheme of audit approved by the [<sup>F2</sup> Lord Chancellor], and the auditors shall be furnished by the Law Society with copies of the said statement and shall report to the [<sup>F2</sup> Lord Chancellor] on the accounts and the said statement.

[<sup>F3</sup>(3) A person shall not be appointed as an auditor in pursuance of paragraph (2) unless he is eligible for appointment as a [<sup>F4</sup>statutory auditor under Part 42 of the Companies Act 2006].]

(4) As soon as the accounts have been audited, the auditors shall send to the [<sup>F2</sup> Lord Chancellor] copies of the statement of accounts and of their report, and the [<sup>F2</sup> Lord Chancellor] shall send a copy of the statement and of the report to the Comptroller and Auditor-General.

(5) The Comptroller and Auditor-General—

- (a) shall examine every statement and report sent to him under paragraph (4);
- (b) may inspect the accounts kept with respect to the legal aid fund and any records relating thereto; and
- (c) shall certify every such statement and lay a copy of it together with his report thereon before Parliament.]

<b>F1</b>	Pt. 2 (to the extent that it remains in operation) repealed (1.4.2015) by <a href="#">Access to Justice (Northern Ireland) Order 2003 (S.I. 2003/435)</a> , arts. 1(2), 49(5), <b>Sch. 5</b> (with transitional provisions and savings in art. 48, Sch. 3); S.R. 2015/194, art. 2, <b>Sch.</b> (with transitional provisions and savings in art. 3)
<b>F2</b>	SI 1982/159
<b>F3</b>	SR 1993/67
<b>F4</b>	Words in art. 20(3) substituted (6.4.2008) by <a href="#">Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948)</a> , arts. 2(2), 3(1)(a), <b>Sch. 1 para. 2(c)</b> (with arts. 6, 11, 12)

**Changes to legislation:**

Legal Aid, Advice and Assistance (Northern Ireland) Order 1981, Section 20 is up to date with all changes known to be in force on or before 21 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Order associated Parts and Chapters:**

- Order power to amend conferred by [2011 c. 24 \(N.I.\) Sch. 5 para. 5\(a\)](#)
- Act rev.in pt. by [1996 c. 25 s.79Sch.4 paras.19\(2\)36](#)

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- art. 28(7)(c) inserted by [2011 c. 24 \(N.I.\) s. 83\(2\)\(a\)](#)
- art. 29(2A) inserted by [2015 c. 9 \(N.I.\) Sch. 2 para. 3](#)
- art. 29(2A) words substituted in earlier affecting provision [2015 c. 9 \(N.I.\), Sch. 2 para. 3](#) by [2022 c. 4 \(N.I.\) s. 4\(9\)\(c\)](#)