
STATUTORY INSTRUMENTS

1987 No. 460

The Audit (Northern Ireland) Order 1987

PART IV

MISCELLANEOUS AND SUPPLEMENTARY

Examination of other accounts

14.—(1) For section 20 of the Act of 1921 there shall be substituted the following section—

“20 Examination of accounts specified by order.

(1) The Comptroller and Auditor General shall examine the accounts of any person or body specified by an order made by the Department of Finance and Personnel; and no such order shall be made unless a draft of it has been laid before and approved by a resolution of the Assembly.

(2) The Comptroller and Auditor General shall make any examination required under paragraph (1) with as little delay as possible, and when the examination of any account has been completed shall sign a certificate to the account recording the result of his examination, and a copy of the account so certified shall be sent to the person or body in question.”

(2) In the Act of 1921 the following provisions shall cease to have effect, namely—

- (a) section 20A (audit of accounts of charities); and
- (b) in section 23 the words from “If, in the course” to the end (settlement of disputes between Comptroller and Auditor General and persons rendering accounts).