STATUTORY INSTRUMENTS

# 1987 No. 460 (N.I. 5)

# The Audit (Northern Ireland) Order 1987

- - - -

18th March 1987

# THE AUDIT (NORTHERN IRELAND) ORDER 1987

# PART I

# INTRODUCTORY

- 1. Title and commencement
- 2. Interpretation

# PART II

# NORTHERN IRELAND AUDIT AUTHORITIES

- 3. Discharge of functions by Comptroller and Auditor General
- 4. Salary and pension of Comptroller and Auditor General
- 4A Pension of Comptroller and Auditor General: supplementary
- 5. The Northern Ireland Audit Office
- 6. Expenses and accounts of Northern Ireland Audit Office
- 7. Audit fees

# PART III

# ECONOMY, EFFICIENCY AND EFFECTIVENESS EXAMINATIONS

- 8. Northern Ireland departments, public bodies, etc.
- 9. Other bodies mainly supported by public funds Art. 10 rep. by 2003 NI 5
- 11. Reports to the Assembly

### PART IV

### MISCELLANEOUS AND SUPPLEMENTARY

Arts. 12#14 rep. by 2001 c. 6 (NI)

15. Amendment and Repeals

# SCHEDULES

#### SCHEDULE 1 — THE NORTHERN IRELAND AUDIT OFFICE: SUPPLEMENTARY PROVISIONS PART I — INCORPORATION OF COMPTROLLER AND AUDITOR GENERAL

#### Incorporation of Comptroller and Auditor General

- 1. The person for the time being holding the office of Comptroller and Auditor General shall...
- 1A (1) The Comptroller and Auditor General may, for the purposes of his functions as such,...

PART II — STAFF OF NORTHERN IRELAND AUDIT OFFICE

#### Appointment

2. (1) The Comptroller and Auditor General shall appoint such staff for the Northern Ireland Audit...

#### Remuneration, terms and conditions

3. (1) The staff of the Northern Ireland Audit Office shall be appointed at such remuneration...

# Exercise of functions of Comptroller and Auditor General by staff

4. (1) Subject to sub-paragraphs (2) and (3), anything which under any statutory provision is required...

# Transfer of staff of Exchequer and Audit Department

5. (1) It shall be the duty of the Comptroller and Auditor General to make, by...

# PART III — TRANSFER OF CERTAIN ASSETS AND LIABILITIES TO NORTHERN IRELAND AUDIT OFFICE

6. (1) On the appointed day— (a) all assets (other than land) held or used immediately...

# SCHEDULE 2 — THE AUDITOR OF THE NORTHERN IRELAND AUDIT OFFICE

- 1. (1) The auditor shall be a member of one or more of the bodies mentioned...
- 2. The auditor shall have power to carry out economy, efficiency and effectiveness examinations of the...
- 3. The auditor shall have a right of access at all reasonable times to all such...
- 4. (1) The provisions of sections 10(1) and 21(2) of the Government Resources and Accounts Act...

Schedule 3—Repeals

Document Generated: 2023-12-17

Changes to legislation: The Audit (Northern Ireland) Order 1987 is up to date with all changes known to be in force on or before 17 December 2023. 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. (See end of Document for details) View outstanding changes

Schedule 3—Repeals

### Changes to legislation:

The Audit (Northern Ireland) Order 1987 is up to date with all changes known to be in force on or before 17 December 2023. 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 :

- art.2(2) (defn. of the interim period) rev. (prosp.) by 1998 c. 47 s.100(2)Sch.15
- art.4(1) restr. (prosp.) by 1998 c. 47 s.65(6)
- art.4(2)(6)(7) rev. (prosp.) by 1998 c. 47 s.100(2)Sch.15
- art.6(2) am. (prosp.) by 1998 c. 47 s.99Sch.13 para.7
- arts.6(6)11(2)(3)Sch.1 para.4(3)Sch.2 para.4(3) rev. (prosp.) by 1998 c. 47
  s.100(2)Sch.15