

SCHEDULES

SCHEDULE 4

THE LABOUR RELATIONS AGENCY

PART II

SUPPLEMENTARY PROVISIONS AS TO THE AGENCY

Accounts and audit

15.—(1) The Agency shall keep proper accounts, in such form as may be approved by the Department, and proper records in relation to the accounts.

(2) The Agency shall prepare in respect of each financial year a statement of accounts, in particular showing separately any sums disbursed to or on behalf of the Certification Officer in consequence of this Order, in such form as the Department, with the approval of the Department of Finance and Personnel, may direct.

(3) The accounts of the Agency shall be audited by auditors appointed by the Agency with the approval of the Department and shall be vouched to the satisfaction of such auditors.

(4) The Agency shall, at such time in each year as the Department may direct, transmit copies of the annual statement of accounts, certified by the auditors, to the Department and to the Comptroller and Auditor General for Northern Ireland.

(5) The Comptroller and Auditor General shall examine a copy of each annual statement of accounts and shall make a report thereon and shall send copies of that report to the Department and may in connection with such examination examine any accounts kept by the Agency and any records relating thereto.