
STATUTORY INSTRUMENTS

2003 No. 418

The Audit and Accountability (Northern Ireland) Order 2003

Access to information for purposes of audit or examination

Access to information for purposes of audit or examination by Comptroller and Auditor General

- 3.—(1) This Article applies in relation to—
- (a) the audit of the accounts of any body for any year which is carried out by the Comptroller and Auditor General under a statutory provision; and
 - (b) an examination carried out by the Comptroller and Auditor General in respect of a body under Article 8 or 9 of the Audit (Northern Ireland) Order 1987 (NI 5) (examination into economy, efficiency and effectiveness).
- (2) For the purposes of such an audit or examination—
- (a) the Comptroller and Auditor General shall have a right of access to any relevant documents; and
 - (b) a person who holds, has control of or is accountable for any of those documents shall give the Comptroller and Auditor General any assistance, information or explanation which he requires in relation to any of those documents.
- (3) In relation to the audit of the accounts of any body for a year, “relevant documents” are documents which relate to the accounts of the body for that year and are held or controlled—
- (a) by the body itself;
 - (b) in pursuance of arrangements made by the body for the compiling or handling of any of its financial records;
 - (c) by a person who at any time in that year has received financial assistance from the body by means of—
 - (i) a grant;
 - (ii) a loan;
 - (iii) a guarantee; or
 - (iv) the taking of an interest in any property or body corporate; or
 - (d) by a person who at any time in that year—
 - (i) has supplied goods or services to the body in pursuance of a contract with the body; or
 - (ii) has been a sub-contractor in relation to such a contract.
- (4) In relation to an examination carried out in respect of a body, “relevant documents” are documents which relate to the use of resources by the body in discharging its functions and are held or controlled—
- (a) by the body itself;
 - (b) in pursuance of arrangements made by the body for the compiling or handling of any of its financial records;

- (c) by a person who at any time has received financial assistance from the body by means of—
- (i) a grant;
 - (ii) a loan;
 - (iii) a guarantee; or
 - (iv) the taking of an interest in any property or body corporate; or
- (d) by a person who at any time—
- (i) has supplied goods or services to the body in pursuance of a contract with the body; or
 - (ii) has been a sub-contractor in relation to such a contract.
- (5) The Department may by order provide for this Article to apply in relation to documents (in addition to relevant documents)—
- (a) of a specified description; or
 - (b) which are held or controlled either by a person of a specified kind or in specified circumstances.
- (6) An order under paragraph (5) may apply—
- (a) in respect of audits or examinations or both;
 - (b) in respect of any particular body or bodies or in respect of all bodies generally.
- (7) In determining whether and if so how to exercise its powers under paragraph (5), the Department shall have regard to any views expressed by the Public Accounts Committee of the Assembly.
- (8) An order under paragraph (5) shall not be made unless—
- (a) the Department has consulted the Comptroller and Auditor General; and
 - (b) a draft of the order has been laid before, and approved by resolution of the Assembly.
- (9) This Article applies in relation to—
- (a) the audit of the accounts of a person holding a statutory office as it applies in relation to the audit of the accounts of a body; and
 - (b) an examination carried out in respect of such a person as it applies in relation to an examination carried out in respect of a body.
- (10) In this Article and Article 4—
- “document” includes anything in which information is recorded in any form;
- “examination” means an examination under Article 8 or 9 of the Audit (Northern Ireland) Order 1987 (NI 5).

Modifications etc. (not altering text)

- C1** Art. 3 applied by 2000 (c. 32), s. 29(3) (as substituted (12.4.2010) by by Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 (S.I. 2010/976), arts. 1(2), 5, **Sch. 3 para. 56(b)** (with arts. 28-31)); S.I. 2010/977, **art. 1(2)**
- C2** Art. 3 applied by 2000 (c. 32), s. 30(4) (as substituted (12.4.2010) by by Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 (S.I. 2010/976), arts. 1(2), 5, **Sch. 3 para. 57(5)** (with arts. 28-31)); S.I. 2010/977, **art. 1(2)**

Changes to legislation:

There are currently no known outstanding effects for the The Audit and Accountability (Northern Ireland) Order 2003, Section 3.