

STATUTORY INSTRUMENTS

**2003 No. 418**

**The Audit and Accountability (Northern Ireland) Order 2003**

*Reorganisation of audit arrangements*

**Additional bodies whose annual accounts are to be subject to audit by the Comptroller and Auditor General**

5.—(1) The Comptroller and Auditor General shall examine, certify and report on the annual statement of accounts of the following bodies—

- (a) the Council for Catholic Maintained Schools;
- <sup>F1</sup>(b) .....
- (c) the Fire Authority for Northern Ireland;
- (d) <sup>F2</sup> .....
- (e) the General Consumer Council for Northern Ireland;
- (f) the Governors of the Armagh Observatory and Planetarium;
- (g) the Health and Safety Executive for Northern Ireland;
- (h) industrial training boards;
- (i) the Labour Relations Agency;
- (j) <sup>F3</sup> .....
- (k) the Livestock and Meat Commission for Northern Ireland;
- (l) <sup>F4</sup> .....
- (m) the Northern Ireland Housing Executive.
- <sup>F5</sup>(n) the Northern Ireland Police Fund]

*Para. (2)—Amendments*

(3) The Department may by order provide for the accounts of any other body to be audited by the Comptroller and Auditor General.

(4) An order under paragraph (3)—

- (a) may be made in relation to a body only if it appears to the Department that the body exercises functions of a public nature or is entirely or substantially funded from public money; and
- (b) may make such supplementary or consequential provision (including provision amending a statutory provision) as the Department thinks necessary or expedient.

(5) In determining whether and if so how to exercise its powers under paragraph (3), the Department shall have regard to any views expressed by the Public Accounts Committee of the Assembly.

(6) An order under paragraph (3) 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.

- F1** Art. 5(1)(b) repealed (1.5.2015) by Public Authorities (Reform) Act (Northern Ireland) 2009 (c. 3), ss. 4(1)(e), 7(1), **Sch. 3** (with Sch. 1 para. 4(3)); S.R. 2015/230, art. 2(c)
- F2** Art. 5(1)(d) repealed (1.6.2009) by Public Authorities (Reform) Act (Northern Ireland) 2009 (c. 3), ss. 1(3), 6, 7(1), Sch. 1 Pt. 2 para. 14(1), **Sch. 3** (with Sch. 1 Pt. 1 para. 4(3)); S.R. 2009/172, **art. 2(b)(e)**
- F3** Art. 5(1)(j) repealed (1.6.2009) by Public Authorities (Reform) Act (Northern Ireland) 2009 (c. 3), ss. 5(1)(b), 6, 7(1), **Sch. 3** (with Sch. 1 Pt. 1 para. 4(3)); S.R. 2009/172, **art. 2(d)(e)**
- F4** Art. 5(1)(l) repealed (1.4.2009) by Health and Social Care (Reform) Act (Northern Ireland) 2009 (c. 1), ss. 32, 33, 34(3), Sch. 6 para. 19(1), **Sch. 7**; S.R. 2009/114, **art. 2**
- F5** Art. 5(1)(n) inserted (12.4.2010) by Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 (S.I. 2010/976), arts. 1(2), 16, **Sch. 19 para. 7** (with arts. 28-31); S.I. 2010/977, **art. 1(2)**

### Reorganisation of health and [<sup>F6</sup>social care] audit

6. For Articles 90 to 92A of the Health and Personal Social Services (Northern Ireland) Order 1972 (NI 14) (accounts and audit of health and [<sup>F6</sup>social care] bodies) there shall be substituted—

#### “Accounts and audit: health and [<sup>F6</sup>social care] bodies

90.—(1) Each body to which this Article applies shall—

- (a) keep proper accounts and proper records in relation to the accounts; and
- (b) prepare a statement of accounts in respect of each financial year.

(2) The statement of accounts shall—

- (a) be in such form; and
- (b) contain such information,

as the Department may, with the approval of the Department of Finance and Personnel, direct.

(3) Each body to which this Article applies shall, within such period after the end of each financial year as the Department may direct, send copies of the statement of accounts relating to that year to—

- (a) the Department; and
- (b) the Comptroller and Auditor General for Northern Ireland.

(4) The Comptroller and Auditor General shall—

- (a) examine, certify and report on every statement of accounts sent to him under this Article; and
- (b) send a copy of his report to the Department.

(5) The Department shall lay a copy of the statement of accounts and of the Comptroller and Auditor General's report before the Assembly.

(6) This Article applies to—

- (a) Health and [<sup>F7</sup>Social Care] Boards;
- (b) the Agency;
- (c) special agencies; and
- (d) [<sup>F8</sup>HSC trusts].

### Accounts of endowments and other property held on trust

- 91.—(1) Each body to which this Article applies shall—
- (a) keep proper accounts of endowments and other property held on trust by the body and proper records in relation to the accounts; and
  - (b) prepare a statement of those accounts in respect of each financial year.
- (2) The statement of accounts shall—
- (a) be in such form; and
  - (b) contain such information,

as the Department may, with the approval of the Department of Finance and Personnel, direct.

(3) Each body to which this Article applies shall, within such period after the end of each financial year as the Department may direct, send copies of the statement of accounts relating to that year to—

- (a) the Department; and
- (b) the Comptroller and Auditor General for Northern Ireland.

(4) The Comptroller and Auditor General shall—

- (a) examine, certify and report on every statement of accounts sent to him under this Article; and
- (b) send a copy of his report to the Department.

(5) The Department shall lay a copy of the statement of accounts and of the Comptroller and Auditor General's report before the Assembly.

(6) This Article applies to—

- (a) Health and <sup>F7</sup>Social Care] Boards;
- (b) special agencies;
- (c) <sup>F8</sup>HSC trusts]; and
- (d) the trustees for an <sup>F9</sup>HSC trust] appointed in pursuance of Article 16 of the 1991 Order.”.

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| <b>F6</b> | Words in Order substituted (1.4.2009) by <a href="#">Health and Social Care (Reform) Act (Northern Ireland) 2009 (c. 1), ss. 32, 34(3), Sch. 6 para. 1(1)(a)</a> (with Sch. 6 para. 1(2)(3)); S.R. 2009/114, <b>art. 2</b>           |
| <b>F7</b> | Words in Order substituted (1.4.2009) by virtue of <a href="#">Health and Social Care (Reform) Act (Northern Ireland) 2009 (c. 1), ss. 32, 34(3), Sch. 6 para. 1(1)(a)</a> (with Sch. 6 para. 1(2)(3)); S.R. 2009/114, <b>art. 2</b> |
| <b>F8</b> | Words in Order substituted (1.4.2009) by virtue of <a href="#">Health and Social Care (Reform) Act (Northern Ireland) 2009 (c. 1), ss. 32, 34(3), Sch. 6 para. 1(1)(d)</a> (with Sch. 6 para. 1(3)); S.R. 2009/114, <b>art. 2</b>    |
| <b>F9</b> | Words in Order substituted (1.4.2009) by <a href="#">Health and Social Care (Reform) Act (Northern Ireland) 2009 (c. 1), ss. 32, 34(3), Sch. 6 para. 1(1)(d)</a> (with Sch. 6 para. 1(3)); S.R. 2009/114, <b>art. 2</b>              |

### Reorganisation of local government audit

7. <sup>F10</sup> .....

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| <b>F10</b> | <a href="#">Art. 7</a> repealed (1.4.2006) by <a href="#">Local Government (Northern Ireland) Order 2005 (S.I. 2005/1968 (N.I. 18)), arts. 1(2), 28(8), Sch. 1</a> ; S.R. 2006/151, <b>art. 2</b> , Sch. (with art. 4) |
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## **Transfer of staff to Northern Ireland Audit Office**

8.—(1) This Article applies to any person who immediately before the transfer date—

- (a) is employed by the Department of the Environment wholly or mainly for the purposes of section 74 of the Local Government Act (Northern Ireland) 1972 (c.9) and is designated by an order made by that Department for the purposes of this Article; or
- (b) is employed by the Department of Health, Social Services and Public Safety wholly or mainly for the purposes of Article 90 or 91 of the Health and Personal Social Services (Northern Ireland) Order 1972 (NI 14) and is designated by an order made by that Department for the purposes of this Article.

(2) A contract of employment between a person to whom this Article applies and the relevant employer shall have effect from the transfer date as if originally made between that person and the Comptroller and Auditor General.

(3) Without prejudice to paragraph (2)—

- (a) all the relevant employer's rights, powers, duties and liabilities under or in connection with the contract shall by virtue of this Article be transferred to the Comptroller and Auditor General on the transfer date; and
- (b) anything done before that date by or in relation to the relevant employer in respect of that contract or the employee shall be deemed from that date to have been done by or in relation to the Comptroller and Auditor General.

(4) Paragraphs (2) and (3) do not transfer an employee's contract of employment, or the rights, powers, duties and liabilities under or in connection with it, if he informs the relevant employer that he objects to the transfer.

(5) Where an employee objects as mentioned in paragraph (4), his contract of employment with the relevant employer is terminated immediately before the transfer date, but he shall not be treated, for any purpose, as having been dismissed by the relevant employer.

(6) This Article does not prejudice any right of the employee to terminate his contract of employment if a substantial change is made to his detriment in his working conditions, but no such right shall arise by reason only of the change of employer effected by this Article unless the employee shows that, in all the circumstances, the change is a significant change and to his detriment.

(7) An order under paragraph (1) may designate a person either individually or as a member of a class or description of employees.

(8) Before making any order under paragraph (1) the relevant employer shall consult—

- (a) in the case of an order designating a person individually, that person; and
- (b) in the case of an order designating a class or description of employees, such persons as appear to the relevant employer to be representative of the class or description of employees concerned.

(9) The Statutory Rules (Northern Ireland) Order 1979 (NI 12) shall not apply to any order made under paragraph (1).

(10) This Article applies to a person who is employed in the civil service of Northern Ireland otherwise than under a contract of employment as if the terms and conditions of his employment constituted a contract of employment.

(11) In this Article—

“relevant employer”

- (a) in relation to a person to whom this Article applies by virtue of paragraph (1)(a), means the Department of the Environment; and

(b) in relation to a person to whom this Article applies by virtue of paragraph (1)(b), means the Department of Health, Social Services and Public Safety;

“the transfer date” means 1st April 2003.

*Article 9—Amendments and repeals*

**Changes to legislation:**

There are currently no known outstanding effects for the The Audit and Accountability (Northern Ireland) Order 2003, Reorganisation of audit arrangements.