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STATUTORY INSTRUMENTS

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**2005 No. 1968**

The Local Government (Northern Ireland) Order 2005

PART II

LOCAL GOVERNMENT AUDIT

*[<sup>F1</sup>Reports] and recommendations*

**General report**

**10.**—(1) When [<sup>F1</sup>the local] government auditor has concluded his audit of the accounts of any body under this Part he shall, subject to paragraph (2), enter on the relevant statement of accounts prepared pursuant to regulations under Article 24—

- (a) a certificate that he has completed the audit in accordance with this Part, and
- (b) his opinion on the statement of accounts.

(2) Where [<sup>F2</sup>the local government auditor] makes a report to the body concerned under Article 9 at the conclusion of the audit, he may include the certificate and opinion referred to in paragraph (1) in that report instead of making an entry on the statement of accounts.

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| <p><b>F1</b> Words in art. 10(1) substituted (2.6.2014) by <a href="#">Local Government Act (Northern Ireland) 2014 (c. 8)</a>, s. 129, <a href="#">Sch. 7 para. 7(2)</a> (with s. 124(4)); S.R. 2014/153, art. 2, Sch. 1</p> <p><b>F2</b> Words in art. 10(2) substituted (2.6.2014) by <a href="#">Local Government Act (Northern Ireland) 2014 (c. 8)</a>, s. 129, <a href="#">Sch. 7 para. 7(3)</a> (with s. 124(4)); S.R. 2014/153, art. 2, Sch. 1</p> |
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**Changes to legislation:**

There are currently no known outstanding effects for the The Local Government (Northern Ireland) Order 2005, Section 10.