
STATUTORY INSTRUMENTS

2005 No. 1968

The Local Government (Northern Ireland) Order 2005

PART II

LOCAL GOVERNMENT AUDIT

Audit of accounts

[^{F1}The local government auditor

4.—(1) The Department may, with the consent of the Comptroller and Auditor General for Northern Ireland, designate a member of the staff of the Northern Ireland Audit Office as the local government auditor.

(2) The local government auditor may make arrangements with the Comptroller and Auditor General for Northern Ireland for members of the staff of the Northern Ireland Audit Office to assist in the performance of the local government auditor's functions.

(3) The Department may, with the consent of the Comptroller and Auditor General for Northern Ireland, designate a member of the staff of the Northern Ireland Audit Office to be known as the deputy local government auditor.

(4) The deputy local government auditor has all the powers of the local government auditor but must exercise them subject to the direction and control of the local government auditor.

(5) The local government auditor must in respect of each financial year—

- (a) prepare a report on the exercise of the local government auditor's functions in that year; and
- (b) send a copy of the report to each council and to the Department.

(6) Any sums payable by the local government auditor in consequence of any liability for breach of duty (whether arising under a contract or otherwise) incurred in the performance of the local government auditor's functions are charged on and issued out of the Consolidated Fund.]

F1 [Art. 4](#) substituted (2.6.2014) by [Local Government Act \(Northern Ireland\) 2014 \(c. 8\)](#), [ss. 108\(1\)](#), 129 (with [s. 124\(4\)](#)); [S.R. 2014/153](#), [art. 2](#), [Sch. 1](#)

Commencement Information

II [Art. 4](#) wholly in operation at 1.4.2006; [art. 4\(3\)](#) in operation at 1.11.2005 by [S.R. 2005/465](#), [art. 2](#); [art. 4\(1\)\(2\)\(4\)\(5\)](#) in operation at 1.4.2006 by [S.R. 2006/151](#), [art. 2](#), [Sch.](#)

Changes to legislation:

There are currently no known outstanding effects for the The Local Government (Northern Ireland) Order 2005, Section 4.