



Police (Northern Ireland) Act 2000

2000 CHAPTER 32

PART II

THE NORTHERN IRELAND POLICING BOARD

12 Accounts and audit.

- (1) The Board shall in relation to [^{F1}each of the amounts specified in subsection (1A)] —
- keep proper accounts and proper records in relation to the accounts; and
 - prepare a statement of accounts in respect of each financial year.

[^{F2}(1A) The amounts are—

- the amounts put at the Chief Constable's disposal under section 10(4A);
 - any amount received by the Board and paid into the Police Fund in accordance with regulations under section 28(1) of the Police (Northern Ireland) Act 1998;
 - any amount received by the Board and paid into the Police Property Fund in accordance with regulations under section 31(4) of that Act;
 - the other amounts put at the Chief Constable's disposal under section 10(5) of this Act.]
- (2) The functions of the Board under subsection (1) shall be exercised, on behalf of and in the name of the Board, by the Chief Constable.
- (3) [^{F3}Each statement of accounts required under subsection (1)] shall contain such information and shall be in such form as the [^{F4}Department of Justice] may determine.
- (4) The Chief Constable shall submit [^{F5}each statement] of accounts to the Board within such period after the end of the financial year to which [^{F5}the accounts] relate as the [^{F4}Department of Justice] may determine.
- (5) The Board shall send copies of [^{F6}each statement] of accounts to the [^{F7}Department of Justice] and the [^{F8}Comptroller and Auditor General for Northern Ireland] within such further period as the [^{F7}Department of Justice] may determine.

*Changes to legislation: There are currently no known outstanding effects for the
 Police (Northern Ireland) Act 2000, Section 12. (See end of Document for details)*

- (6) The ^{F9}[Comptroller and Auditor General for Northern Ireland] shall—
- (a) examine, certify and report on each statement of accounts received by him under this section; and
 - (b) lay copies of ^{F10}[each statement] of accounts and of his report ^{F11}[on it] before ^{F12}[the Northern Ireland Assembly].

^{F13}(7) Section 41(3) of the Interpretation Act (Northern Ireland) 1954 applies for the purposes of subsection (6)(b) in relation to the laying of a copy of a statement or report as it applies in relation to the laying of a statutory document under an enactment.]

Textual Amendments

- F1** Words in s. 12(1) substituted (with effect in accordance with s. 7(8) of the amending Act) by [Police \(Northern Ireland\) Act 2003 \(c. 6\), s. 7\(2\)](#)
- F2** S. 12(1A) inserted (with effect in accordance with s. 7(8) of the amending Act) by [Police \(Northern Ireland\) Act 2003 \(c. 6\), s. 7\(3\)](#)
- F3** Words in s. 12(3) substituted (with effect in accordance with s. 7(8) of the amending Act) by [Police \(Northern Ireland\) Act 2003 \(c. 6\), s. 7\(4\)](#)
- F4** Words in s. 12(3)(4) substituted (12.4.2010) by [The Northern Ireland Act 1998 \(Devolution of Policing and Justice Functions\) Order 2010 \(S.I. 2010/976\), art. 1\(2\), Sch. 3 para. 48\(1\)\(a\)](#) (with arts. 28-31, Sch. 3 para. 48(2))
- F5** Words in s. 12(4) substituted (with effect in accordance with s. 7(8) of the amending Act) by [Police \(Northern Ireland\) Act 2003 \(c. 6\), s. 7\(5\)](#)
- F6** Words in s. 12(5) substituted (with effect in accordance with s. 7(8) of the amending Act) by [Police \(Northern Ireland\) Act 2003 \(c. 6\), s. 7\(6\)](#)
- F7** Words in s. 12(5) substituted (12.4.2010) by [The Northern Ireland Act 1998 \(Devolution of Policing and Justice Functions\) Order 2010 \(S.I. 2010/976\), art. 1\(2\), Sch. 3 para. 48\(1\)\(b\)\(i\)](#) (with arts. 28-31, Sch. 3 para. 48(2))
- F8** Words in s. 12(5) substituted (12.4.2010) by [The Northern Ireland Act 1998 \(Devolution of Policing and Justice Functions\) Order 2010 \(S.I. 2010/976\), art. 1\(2\), Sch. 3 para. 48\(1\)\(b\)\(ii\)](#) (with arts. 28-31, Sch. 3 para. 48(2))
- F9** Words in s. 12(6) substituted (12.4.2010) by [The Northern Ireland Act 1998 \(Devolution of Policing and Justice Functions\) Order 2010 \(S.I. 2010/976\), art. 1\(2\), Sch. 3 para. 48\(1\)\(c\)\(i\)](#) (with arts. 28-31, Sch. 3 para. 48(2))
- F10** Words in s. 12(6)(b) substituted (with effect in accordance with s. 7(8) of the amending Act) by [Police \(Northern Ireland\) Act 2003 \(c. 6\), s. 7\(7\)](#)
- F11** Words in s. 12(6)(b) inserted (with effect in accordance with s. 7(8) of the amending Act) by [Police \(Northern Ireland\) Act 2003 \(c. 6\), s. 7\(7\)](#)
- F12** Words in s. 12(6) substituted (12.4.2010) by [The Northern Ireland Act 1998 \(Devolution of Policing and Justice Functions\) Order 2010 \(S.I. 2010/976\), art. 1\(2\), Sch. 3 para. 48\(1\)\(c\)\(ii\)](#) (with arts. 28-31, Sch. 3 para. 48(2))
- F13** S. 12(7) inserted (12.4.2010) by [The Northern Ireland Act 1998 \(Devolution of Policing and Justice Functions\) Order 2010 \(S.I. 2010/976\), art. 1\(2\), Sch. 3 para. 48\(1\)\(d\)](#) (with arts. 28-31, Sch. 3 para. 48(2))

Changes to legislation:

There are currently no known outstanding effects for the Police (Northern Ireland) Act 2000, Section 12.