STATUTORY RULES OF NORTHERN IRELAND

2020 No. 120

LOCAL GOVERNMENT

The Local Government (Accounts and Audit) (Coronavirus) (Amendment) Regulations (Northern Ireland) 2020

Made - - - -	*29th June 2020*
Coming into operation	*30th June 2020*

The Department for Communities(**1**) makes the following Regulations in exercise of the powers conferred by Article 24 of the Local Government (Northern Ireland) Order 2005(**2**) and now vested in it(**3**).

In accordance with Article 24(4) of that Order the Department has consulted councils, such associations or bodies representative of councils, such associations or bodies representative of officers of councils and such other persons or bodies as appear to the Department to be appropriate.

Citation and commencement

1. These Regulations may be cited as the Local Government (Accounts and Audit) (Coronavirus) (Amendment) Regulations (Northern Ireland) 2020 and shall come into operation on 30th June 2020.

Amendment of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015

2. The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015(**4**) shall be amended in accordance with regulations 3 and 4.

3. In regulation 8 (signing, approval and publication of statement of accounts)—

(a) at the beginning of paragraph (2), insert "Subject to paragraph (7),";

(b) in paragraph (3) for "paragraph (4)" substitute "paragraphs (4) and (8)"; and

(c) after paragraph (6) insert—

(**1**) Formerly known as the Department for Social Development; see the Departments Act (Northern Ireland) 2016 c. 5 (N.I.).
(**2**) S.I. 2005/1968 (N.I. 18)
(**3**) See S.R. 2016 No. 76, Article 8 of and Schedule 5 to the Departments (Transfer of Functions) Order (Northern Ireland) 2016 transferred functions to the Department for Communities which were previously exercisable by the Department of the Environment
(**4**) S.R. 2015 No. 106