STATUTORY RULES OF NORTHERN IRELAND

2013 No. 42

AUDIT AND ACCOUNTABILITY

The Companies (Public Sector Audit) Order (Northern Ireland) 2013

Laid before the Assembly in draft

Made - - - -	*28th February 2013*
Coming into operation	*1st March 2013*

The Department of Finance and Personnel (**1**), makes the following Order under Article 5(3) and (4) of the Audit and Accountability (Northern Ireland) Order 2003(**2**) after consultation with the Comptroller and Auditor General in accordance with Article 5(6)(a) of that Order.

Title and commencement

1. This Order may be cited as the Companies (Public Sector Audit) Order (Northern Ireland) 2013 and shall come into operation on 1st March 2013.

Interpretation

2. In this Order—

"accounts" includes a statement of accounts;

"the 2006 Act" means the Companies Act 2006 (c. 46);

"financial year" has the meaning given by section 390 of the 2006 Act;

"the Comptroller and Auditor General" means the Comptroller and Auditor General for Northern Ireland;

"relevant financial year" means any financial year ending after the coming into operation of this Order;

"the Sponsor Department" means, in relation to each body listed in the Schedule, the Department specified opposite thereto.

(**1**) See section 2(2) of the Audit and Accountability (Northern Ireland) Order 2003. See S.I. 2003/418 (N.I. 5) for definition
(**2**) S.I. 2003/418 (N.I. 5)

Listed Bodies

3.—(1) In respect of any relevant financial year the accounts of bodies listed in the Schedule shall be audited by the Comptroller and Auditor General.

(2) Accordingly the Comptroller and Auditor General shall examine, certify and report upon the accounts of these bodies in respect of a relevant financial year and send a copy of the audited accounts and report to the Sponsor Department who shall lay them before the Assembly.

4. The Companies (Public Sector Audit) Order (Northern Ireland) 2008 shall, insofar as it relates to any body listed in the leftmost column of the Schedule, cease to have effect in respect of a relevant financial year.

Sealed with the Official Seal of the Department of Finance and Personnel on 28 February 2013.

L.S.

Fiona Hamill
A senior officer of the
Department of Finance and Personnel